

Commonwealth of Massachusetts
ATTORNEY-GENERAL'S REPORT

1906

EXECUTIVE OFFICE OF
HUMAN SERVICES

Office of the Secretary
Room 904

100 Cambridge Street
Boston, Massachusetts 02202

Commonwealth of Massachusetts.

REPORT

OF THE

ATTORNEY-GENERAL

FOR THE

YEAR ENDING JANUARY 16, 1907.

Compliments of

DANA MALONE,

Attorney-General.

BOSTON :

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1907.

Commonwealth of Massachusetts.

OFFICE OF THE ATTORNEY-GENERAL,
BOSTON, Jan. 16, 1907.

To the Honorable the President of the Senate.

I have the honor to transmit herewith my report for the year ending this day.

Very respectfully,

DANA MALONE,
Attorney-General.

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Commonwealth of Massachusetts.

OFFICE OF THE ATTORNEY-GENERAL,
State House.

Attorney-General.

DANA MALONE.

Assistants.

WALTER PERLEY HALL.

FRED T. FIELD.

FREDERIC B. GREENHALGE.

JAMES F. CURTIS.

Law Clerk.

ANDREW MARSHALL.

Chief Clerk.

LOUIS H. FREESE.

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STATEMENT OF APPROPRIATION AND EXPENDITURES.

Appropriation for 1906,	\$36,666 66
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Expenditures.

For law library,	\$460 43
For salaries of assistants,	10,488 17
For additional legal services,	457 00
For collection of Spanish war claims against national gov- ernment,	4,433 22
For clerks,	3,540 92
For stenographers,	2,016 66
For messengers,	1,371 66
For office expenses,	1,891 40
For court expenses, ¹	2,974 95

Total expenditures,	\$32,217 74
Costs collected,	986 86

Net expenditure,	\$31,230 88
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¹ Of this amount, \$986.86 has been collected as costs of suits, and paid to the Treasurer of the Commonwealth.

Commonwealth of Massachusetts.

OFFICE OF THE ATTORNEY-GENERAL,
BOSTON, Jan. 16, 1907

To the General Court.

In compliance with Revised Laws, chapter 7, section 8, I submit my report for the year ending this day.

The cases requiring the attention of the office during the year, to the number of 2,858, are tabulated below:—

Bastardy complaints,	2
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CAPITAL CASES.

Indictments for murder pending at the date of the last annual report have been disposed of as follows:—

CHARLES L. TUCKER, indicted in Middlesex County, June, 1904, for the murder of Mabel Page, at Weston, March 31, 1904. He was arraigned June 16, 1904, and pleaded not guilty. James H. Vahey, Esq., and Charles H. Innes, Esq., were assigned by the court as counsel for the defendant. Trial, conducted for the Commonwealth by the Attorney-General, with District Attorney George A. Sander-son and Assistant District Attorney Hugh Bancroft, was entered upon Jan. 2, 1905, before Sherman and Sheldon, JJ. A verdict of guilty of murder in the first degree was returned by the jury. A motion for a new trial was heard and overruled by the trial court. The defendant's exceptions were likewise overruled by the Supreme Judicial Court. On Jan. 27, 1906, the defendant was sentenced to be electrocuted, which sentence was carried out June 12, 1906.

JOHN WAINWRIGHT, indicted in Worcester County, January, 1905, for the murder of Ada E. Lindley, at Worcester, Dec. 4, 1904. He was arraigned Jan. 27, 1905, and pleaded not guilty. John R. Thayer, Esq., and J. H. Meagher, Esq., were assigned by the court as counsel for the defendant. In June, 1905, the defendant was tried by a jury before Sherman, J. The result was a verdict of guilty of murder in the second degree. On Jan. 15, 1906, the defendant was sentenced to State Prison for life. The case was in charge of District Attorney George S. Taft.

JOHN SCHIDLOFSKI, *alias* JOHN CLINE, indicted in Middlesex County, June, 1905, for the murder of Marciana Schidlofski, at Belmont, on July 12, 1905. He was arraigned Sept. 8, 1905, and pleaded not guilty. Henry H. Winslow, Esq., and Philip H. Sullivan, Esq., were assigned by the court as counsel for the defendant. In March,

1906, the defendant was tried by a jury before Lawton and Holmes, JJ. The result was a verdict of guilty of murder in the first degree. On April 7, 1906, the defendant was sentenced to be electrocuted, which sentence was carried out July 9, 1906. The case was in charge of District Attorney George A. Sanderson.

MICHAEL DWYER, indicted in Essex County, September, 1905, for the murder of James Webb, at Lawrence, July 29, 1905. He was arraigned June 26, 1906, and pleaded guilty of manslaughter. This plea was accepted by the Commonwealth, and the defendant was thereupon sentenced to not less than fifteen nor more than twenty years in State Prison. John P. Sweeney, Esq., and John P. S. Mahoney, Esq., were assigned by the court as counsel for the defendant. The case was in charge of District Attorney W. Scott Peters.

Indictments for murder found since the date of the last annual report have been disposed of as follows:—

LAWRENCE CYGLESS, indicted in Middlesex County, March, 1906, for the murder of Mary Cygless, at Lowell, Jan. 4, 1906. He was arraigned March 21, 1906, and pleaded not guilty. John J. Harvey, Esq., and Dennis J. Murphy, Esq., were assigned by the court as counsel for the defendant. On June 18, 1906, the defendant retracted his plea of not guilty, and pleaded guilty of murder in the second degree. This plea was accepted by the Commonwealth, and the defendant was thereupon sentenced to State Prison for life. The case was in charge of District Attorney George A. Sanderson.

The following indictments for murder are now pending:—

EDGAR WESTON MEIKLE, indicted in Essex County, September, 1906, for the murder of Charles C. G. Meikle, at Lynn, on Nov. 7, 1905. He was arraigned Oct. 2, 1906, and pleaded not guilty. No further action has been taken in this case. The case is in charge of District Attorney W. Scott Peters.

FRANCESCO CEFALA, indicted in Suffolk County, December, 1906, for the murder of Anna Meta, *alias* Anna Fodero, at Boston, on Dec. 8, 1906. He was arraigned Jan. 4, 1907, and pleaded not guilty. Frank M. Zottoli, Esq., was assigned by the court as counsel for the defendant. No further action has been taken in this case. The case is in charge of District Attorney John B. Moran.

HARRY L. WOOD, indicted in Worcester County, October, 1906, for the murder of Alice M. Wood, at Winchendon, on Oct. 11, 1906. He was arraigned Oct. 22, 1906, and pleaded not guilty. David I. Walsh, Esq., and Thomas L. Walsh, Esq., were assigned by the court as counsel for the defendant. No further action has been taken in this case. The case is in charge of District Attorney George S. Taft.

HERMAN C. WILES, indicted in Suffolk County, November, 1906, for the murder of Mabel V. Williams, at Boston, on Oct. 13, 1906. He was arraigned Nov. 26, 1906, and pleaded not guilty. Robert W. Nason, Esq., and W. M. Alston, Esq., were assigned by the court as counsel for the defendant. No further action has been taken in this case. The case is in charge of District Attorney John B. Moran.

ALEXANDER McEWAN, indicted in Suffolk County, November, 1906, for the murder of Annie E. McEwan, at Boston, Oct. 15, 1906. The defendant has not yet been arraigned. The case is in charge of District Attorney John B. Moran.

CORPORATE HOLDINGS OF STOCK.

A recess committee of the Legislature of 1905 was appointed to consider, among other things, the question of holdings of stock of domestic by foreign corporations, and to report such changes or modifications of the law as the committee might deem advisable. It held many hearings, and reported to the Legislature of 1906.

Attorney-General Parker, in his last annual report, said: —

I have not deemed it expedient to take any action upon the state of facts apparently existing, under the information furnished by the officers of the New York, New Haven & Hartford Railroad, in response to inquiries by the Railroad Commission, since I deem it advisable, if not necessary, to await any action that the Legislature may see fit to take, as such action might modify or repeal existing laws, or define a policy inconsistent with that now manifest in our statutes. If the existent policy of the law be adhered to, I recommend legislation that will render its enforcement more effectual and immediate than that attainable under present statutory provisions; and I further suggest such enactments as will remove some possible questions of conflict in law with a foreign State.

The situation being unchanged when I took office, I therefore thought it proper to await the action of the Legislature before bringing legal proceedings in the matter.

In June the Legislature submitted to me a bill upon the subject, with specific questions upon its provisions, and with a further request that, if the desired end could not in my opinion be obtained by the bill so drawn, I should furnish such a bill as would in my judgment remove the apparent difficulties. Accordingly, a bill was drawn and submitted by me, but was thought too drastic, and after consideration all measures in reference thereto were rejected by the Legislature.

Prior to the adjournment of the Legislature the Consolidated Railway Company of Connecticut had already placed under other control the stock of the Massachusetts street railways held by it, and the new phase of the situation so presented required careful consideration of fact and law. Upon the completion of my examination I was of opinion that this divestment had not so far changed the situation as to make it unnecessary to begin legal proceedings. I therefore filed in the Supreme Judicial Court an information in the nature of *quo warranto* against the New York, New Haven & Hartford Railroad Company for violation of section 57 of part 2 of chapter 463 of the Acts of the year 1906, in which it is provided that a railroad corporation, unless authorized by the General Court or by the provisions of other sections of the law, shall not directly or indirectly

subscribe for, take or hold the stock or bonds of or guarantee the bonds or dividends of any other corporation, and alleging that the holding of said stock and bonds and the guaranteeing of said bonds and dividends by the New York, New Haven & Hartford Railroad Company was not authorized by law; also an information in equity against the same corporation, under chapter 372 of the Acts of the year 1906, which act was drafted by me, and in which it is provided that, upon an information in equity in the name of the Attorney-General at the relation of the Commissioner of Corporations, the Supreme Judicial Court shall have power to restrain by injunction any corporation from assuming or exercising any franchise or privilege or transacting any kind of business not authorized by the charter of such corporation and the laws of this Commonwealth; and two bills in equity, one against the Worcester & Webster Street Railway Company and the other against the Webster & Dudley Street Railway Company, under the provisions of section 58, part 3 of chapter 463 of the Acts of the year 1906, which provides that if a foreign corporation which owns or controls a majority of the capital stock of a domestic street railway company issues stock, bonds or other evidences of indebtedness based upon or secured by the property, franchise or stock of such domestic company, unless such issue is authorized by the law of this Commonwealth, the Supreme Judicial Court shall have jurisdiction in equity in its discretion to dissolve such domestic company. These proceedings are now pending in the Supreme Judicial Court, and an early hearing will be had.

UNCLAIMED DEPOSITS IN SAVINGS BANKS.

It is provided by section 55 of chapter 113 of the Revised Laws that the probate court or other court shall, upon application of the Attorney-General, after public notice, order and decree that all amounts of money deposited with a savings bank by authority of any of said courts or justice thereof, which shall remain unclaimed for more than five years from the date of such deposit, with the increase and proceeds thereof, shall be paid to the Treasurer and Receiver-

General, to be held and used by him according to law, subject to be repaid to the person entitled thereto, with interest at the rate of 3 per cent. Under this statute proceedings have been begun and decrees have been entered in several cases in Middlesex County, ordering payment of such deposits to the Treasurer and Receiver-General. There are, I am informed, other sums of money on deposit in savings banks by order of the probate and other courts, for heirs of estates and others, whose whereabouts are unknown; and I suggest that a similar law should be enacted respecting such deposits, and that upon like proceedings they may be paid into the treasury of the Commonwealth, subject to repayment if proper claim is made.

There was also, in 1902, the date of the last report of the Board of Savings Banks Commissioners relating thereto, the sum of \$566,195.37, representing 1,804 accounts, deposited in savings banks to the credit of depositors who had not made a deposit on said accounts or withdrawn their accounts or any part thereof or the interest for more than twenty years. I would suggest a law that such unclaimed deposits, where the depositor cannot be found, shall be paid to the Treasurer of the Commonwealth, subject to be repaid to the person having and establishing a lawful claim thereto.

PUBLIC ADMINISTRATORS.

Section 12 of chapter 138 of the Revised Laws provides that when an estate has been fully administered by a public administrator he shall deposit the balance of such estate remaining in his hands with the Treasurer and Receiver-General, who shall receive and hold it for the benefit of those who may have lawful claims.

I discovered during the past year that several thousand dollars which should have been paid to the Treasurer, as aforesaid, had been paid to persons by virtue of powers of attorney and affidavits purporting to be signed by heirs, which powers of attorney and affidavits, upon examination, were found to be fictitious. Proceedings have been instituted, and a large part of the sums so paid is likely to be recovered.

I suggest that hereafter the Treasurer and Receiver-Gen-

eral be made a party to all petitions for administration by a public administrator, and be given due notice of all subsequent proceedings therein.

SPANISH WAR CLAIMS.

The work of the preparation and presentation of the Spanish war claims is proceeding under arrangement made by my predecessor with special counsel, and the sum of \$34,920.84 has been paid into the treasury of the Commonwealth. I am assured by such counsel that other payments will shortly be made.

CASES IN THE SUPREME COURT OF THE UNITED STATES.

The case of Arthur E. Appleyard, appellant, against the Commonwealth, being an appeal from the Circuit Court of the United States for the District of Massachusetts to the Supreme Court of the United States, upon the question of extradition to the State of New York, was decided in favor of the Commonwealth Dec. 3, 1906. Appleyard has submitted himself to the jurisdiction of the New York courts, and been admitted to bail there.

The case of the Interstate Consolidated Street Railway Company against the Commonwealth, pending in the Supreme Court of the United States upon a writ of error to the Superior Court of Bristol County, was ready for argument early this month; but, owing to sickness of counsel for the plaintiff in error, postponement was necessary. It involves the constitutionality of Revised Laws, chapter 112, section 72, being the statute relative to half fare for school children upon street railways.

The case of Abe Strauss, plaintiff in error, against the Commonwealth, pending in the Supreme Court of the United States on writ of error to the Superior Court of Plymouth County, is not likely to be reached for argument until the October term, 1907.

DEPARTMENT OF THE ATTORNEY-GENERAL.

The work of the department of the Attorney-General is steadily increasing. There have been tried and settled in the Supreme Judicial Court and in the Superior Court 171 cases, exclusive of corporation and probate cases; 852 informations have been brought in the Supreme Judicial Court against foreign and domestic corporations to collect taxes and to compel the filing of returns; and more than \$15,000 has been collected through the courts and paid to the Treasurer and Receiver-General from various corporations in penalties for failure to file returns as prescribed by statute. The Attorney-General has appeared for the Treasurer and Receiver-General in 404 cases in the several probate courts of the Commonwealth arising in connection with the determination and collection of the collateral legacy and succession tax.

One written opinion was submitted to the Senate and three written opinions to the House of Representatives, during the legislative session of 1906; and the Attorney-General or his assistants have appeared before the committee on ways and means, the joint committee on the judiciary, a special recess committee on taxation and other committees, for the purpose of advising such committees upon the legal effect of proposed legislation pending before them; also before the House committee on rules, who were ordered to investigate charges of alleged bribery. Opinions in writing were also requested by the committee on ways and means, the committee on mercantile affairs and the committee on bills in the third reading, and the same were duly transmitted thereto.

No satisfactory record can be kept of consultations with State officers and boards, except in cases in which opinions in writing are required, of which there were 122 in the year 1906. It has become more and more the practice of officials in all branches of the government of the Commonwealth to consult with this department. Many such consultations are held daily, and much of the time of the Attorney-General and of his assistants has been so occupied.

The Attorney-General is authorized by chapter 18 of the Resolves of 1906 to collect and publish a second volume of the opinions of the Attorneys-General. This work is in process of preparation, but, owing to the increased cost of printing, another appropriation will doubtless be necessary if a satisfactory number of copies is to be printed.

To fill the vacancies existing in the department of the Attorney-General when I assumed office, I have appointed Mr. W. Perley Hall of Fitchburg, and Mr. James F. Curtis of Boston, as Assistant Attorneys-General. Mr. Frederic B. Greenhalge and Mr. Fred T. Field, Assistant Attorneys-General, and Mr. Andrew Marshall, Law Clerk, have been reappointed.

Annexed to this report are the principal opinions submitted during the current year.

Respectfully submitted,

DANA MALONE,
Attorney-General.

OPINIONS.

Public Officer — Resignation — Acceptance — Governor — Executive Council.

The resignation of a public officer, appointed, with the advice and consent of the Council, by the Governor, becomes effective upon acceptance by the Governor without further action thereon by the Executive Council.

JAN. 24, 1906.

His Excellency CURTIS GUILD, Jr., *Governor.*

SIR:— I have the honor to acknowledge the receipt of your letter of the 18th, in which you inform me that at a meeting of the Executive Council, held January 17, —

It was voted that the opinion of the Attorney-General be asked as to whether action by the Executive Council is necessary upon the matter of the acceptance of the resignation of an official appointed by His Excellency the Governor and confirmed by the Executive Council.

That such officer has the absolute right of resignation, subject to the acceptance thereof by the proper authority, appears to be the prevailing doctrine in the United States, and the right of resignation is recognized in the statutes and also in practice. In my opinion it is the law in this Commonwealth that an appointive officer may resign his office, and that such resignation becomes effective upon its acceptance by the appointing power. That being the law, it remains to be determined whether or not the Executive himself is the appointing power, or whether the power of appointment created by statute in any particular case is shared by the Executive Council.

The Constitution of the Commonwealth defines the scope and the duty of the Council as follows (chapter II., section III., article I.): —

There shall be a council for advising the governor in the executive part of the government, . . . and the governor, with the said councillors, or five of them at least, shall and may, from time to time, hold and keep a council, for the ordering and directing the affairs of the commonwealth, according to the laws of the land.

The power of the Governor to appoint is mentioned in the Constitution only in connection with judicial officers, as enumerated in chapter II., section I., article IX., which says that such officers "shall be nominated and appointed by the governor, by and with the advice and consent of the council." The appointive power has, however, been repeatedly vested in the Governor by the Legislature.

In the case of removals from office, it seems that an officer appointed by the Governor, with the advice and consent of the Council, cannot be removed by the Executive alone, and that the consent of the Council is equally necessary for such action upon the part of the Executive. The removal of a public officer, however, is clearly to be distinguished from his voluntary resignation; and if he possesses an absolute right to resign, subject to acceptance by the appointing power, the resignation becomes effective upon such acceptance, without action on the part of any official body whose approval may be required either for appointment or removal.

It is clear that the Governor is the appointing power, and a resignation tendered to and to be accepted by him becomes effective upon such acceptance, without any action upon the part of the Council; and that the Constitution does not contemplate, and probably does not authorize, any action by the Council beyond its approval of an appointment or concurrence in a removal made by the Executive.

I am therefore of opinion that no action by the Executive Council is necessary upon the matter of the acceptance of the resignation of an official appointed by His Excellency the Governor and confirmed by the Executive Council.

I am, with great respect, very truly yours,

DANA MALONE, *Attorney-General*.

*District, Police and Municipal Courts — Justices and Clerks —
Salaries — Readjustment — County Treasurer — Franklin
County.*

St. 1904, c. 453, which established the salaries of the justices, clerks and assistant clerks of certain district, police and municipal courts upon a basis of population, expressly excepted from such classification the justices and clerks of the district courts of Franklin County, and such exception was not affected by St. 1905, c. 339, providing for a readjustment of such salaries by the county treasurers of the several counties, after the taking of the decennial census of the year 1905.

It follows, therefore, that the treasurer of the county of Franklin is not authorized to readjust the salaries of the officers of the district courts of such county upon any basis of population.

JAN. 30, 1906.

CHARLES R. PRESCOTT, Esq., *Controller of County Accounts.*

DEAR SIR:— I beg to acknowledge the receipt of your favor of the 19th, enclosing a letter from the treasurer of Franklin County, in which he states that he has readjusted the salaries of the officers of the district courts of that county, and submits the question whether his action as stated will meet with your approval. You ask my opinion as to his duties under St. 1905, c. 339, § 1, taken in connection with St. 1904, c. 453.

St. 1904, c. 453, was an act to establish the salaries of the justices, clerks and assistant clerks of certain police, district and municipal courts. By section 1 the district, police and municipal courts, other than the municipal court of the city of Boston, were divided into ten classes, according to population, for the purpose of determining the salaries of the officers thereof, and in each case the districts affected were included under the appropriate class, as, for instance, Class G, which is as follows:—

Courts whose judicial districts have a population of from twenty thousand to thirty thousand, to wit, the first district court of southern Worcester, the district court of central Berkshire, the district court of northern Berkshire, the first district court of northern Worcester, the fourth district court of Bristol, the second district court of eastern Worcester, the district court of western Worcester, the district court of western Norfolk and the first district court of southern Middlesex; salaries:— Justice, fifteen hundred dollars; clerk, nine hundred dollars.

Section 2 of this act is as follows:—

The justices and clerks of the district courts in the county of Franklin shall receive from said county annual salaries as follows:— The justice of the district court of Franklin, fifteen hundred dollars; the clerk, nine hundred dollars; the justice of the district court of eastern Franklin, eight hundred dollars; the clerk, four hundred and eighty dollars.

The justice and clerk of the district court of eastern Hampshire shall receive from the county of Hampshire annual salaries as follows:— The justice, one thousand dollars; the clerk, six hundred dollars.

It appears, therefore, that the justices and clerks of the district courts in the county of Franklin, as well as the justice and clerk of the district court of eastern Hampshire, were excepted from the classification established by section 1, and were not affected by its provisions with regard to population.

St. 1905, c. 339, § 1, provides for a readjustment of salaries after the taking of the decennial census of the year 1905, "so as to correspond with the schedule of salaries provided for by chapter four hundred and fifty-three of the acts of the year nineteen hundred and four." This readjustment is to be made in each case by the county treasurer of the county concerned, in accordance with the provisions of the chapter above referred to.

Acting under this statute, the county treasurer of the county of Franklin has made a readjustment of the salaries of the officers of the district courts of that county, and now desires to be informed by you whether or not such readjustment is to be approved by you.

I am of opinion that St. 1905, c. 339, cannot be construed to amend St. 1904, c. 453, except in so far as the classification of specified districts in the classes established by section 1 may be changed by the new basis of computation. The obvious purpose of the act is to provide that instead of the previously existing tables of population the later tables established by the census of 1905 are to be used in determining what special districts are to be included under any of the ten classes. The Legislature has, however, seen fit to exclude the county of Franklin and one district in the county of Hampshire from the provisions of section 1, and to establish fixed salaries for the court officers included within the act, which are not affected by population. In my opinion this provision remains unchanged by the enactment of St. 1905, c. 339, and it must follow, therefore, that the treasurer of the county of Franklin was not authorized to readjust the salaries of the officers of the district courts upon any basis of population.

Very truly yours.

DANA MALONE, *Attorney-General*.

Constitutional Law — Governor — Petition for Pardon — Executive Council.

The Governor may, in his discretion, refuse to refer to the Executive Council a petition for pardon or a petition for commutation of the death penalty.

JAN. 31, 1906.

HIS EXCELLENCY CURTIS GUILD, JR., *Governor.*

SIR:— I have the honor to acknowledge the receipt of your favor of the 24th, in which you ask whether the Governor, in his discretion, has the constitutional right to refuse to refer a petition for pardon to the honorable Council, in case he deems it should not be granted, and also whether he has a right to refuse to refer a petition for the commutation of the death penalty, in case he believes such commutation should not be granted; and I beg leave to say that the Constitution of Massachusetts, part the second, chapter II., section I., article VIII., provides:—

The power of pardoning offences . . . shall be in the governor, by and with the advice of council.

The power to commute is an incident of the power to pardon; it is pardoning upon condition of the convict's voluntary submission to a lesser punishment. The two questions may, therefore, be answered together, as they are both governed by the language in the Constitution above quoted. Power to pardon under that provision lies solely with the Governor, by and with the advice of the Council.

I am of opinion that the Governor may refuse to refer to the Council a petition for pardon or a petition for commutation of the death penalty. By the Constitution of Massachusetts, part the second, chapter II., section I., article IV.:—

The governor shall have authority, from time to time, at his discretion, to assemble and call together the councillors of this commonwealth for the time being; and the governor with the said councillors, or five of them at least, shall, and may, from time to time, hold and keep a council, for the ordering and directing the affairs of the commonwealth, agreeably to the constitution and the laws of the land.

If he desires their advice he may call them together and take it. If he does not desire their advice, he is not obliged to take it unless he proposes to act upon it after he has taken it.

A former Attorney-General has ruled that the Governor may refuse to pardon a convict although the pardon is recommended by the Council, and said:—

The Council has no pardoning power. The Governor, it is true, cannot exercise the power of pardon vested in him excepting by the advice of the Council. But he cannot be directed by that body to exercise the power; for, if he could be, the power would be in the Council and not in him, and he would be a ministerial officer only to execute the power so vested in that body. The power to pardon necessarily imports the right to refuse pardon. (1 Op. Attys-Gen., 199.)

I am, with great respect, very truly yours,

DANA MALONE, *Attorney-General*.

Intoxicating Liquors — Innholder — “Open” or “Public Bar.”

An “open” or “public bar” is a bar or counter kept and maintained principally if not exclusively for the sale of intoxicating liquors under any one of the first three classes of licenses enumerated in R. L., c. 100, § 18, to be drunk at such bar or counter when furnished, such bar or counter being open to the public so that all persons not excepted by the provisions of R. L., c. 100, § 17, cl. 4, may have access thereto, and may obtain liquor for immediate consumption.

An innholder who maintains an inn or hotel may, under the laws of this Commonwealth, have upon his premises a bar which is not within the above definition an “open” or “public bar.”

FEB. 8, 1906.

HON. WILLIAM F. DANA, *President of the Senate*.

DEAR SIR:—I have the honor to acknowledge the receipt of an order adopted by the honorable Senate on the sixth day of February, 1906, requiring the opinion of the Attorney-General upon the following:—

Ordered, That the Senate request of the Attorney-General his opinion on the following question: Under the laws now in force, can a hotel in the Commonwealth legally have a bar which is not a public or open bar?

R. L., c. 100, § 18, establishes five classes of licenses which are material to the present question. These are as follows:—

First class. To sell liquors of any kind, to be drunk on the premises.

Second class. To sell malt liquors, cider and light wines containing not more than fifteen per cent of alcohol, to be drunk on the premises.

Third class. To sell malt liquors and cider, to be drunk on the premises.

Fourth class. To sell liquors of any kind, not to be drunk on the premises.

Fifth class. To sell malt liquors, cider and light wines containing not more than fifteen per cent of alcohol, not to be drunk on the premises.

Section 17, cl. 7, of the same chapter, prescribes conditions which shall be attached to licenses issued by authority of chapter 100. These conditions establish that each license of the first three classes shall be issued only to persons holding licenses either as innholders or as common victuallers, but from the language of the second paragraph of clause 7, which deals with the first five classes, it may fairly be assumed that the statute contemplates that an innkeeper may also hold a license either of the fourth or fifth class from the following language; “but an innkeeper shall not upon such holiday sell, give away or deliver intoxicating liquor in his inn under a fourth or fifth class license.

If an innkeeper holds a license under either the fourth or fifth classes, he would be authorized to sell liquors not to be drunk on the premises, but he would necessarily have a place where such liquors were kept, stored and sold.

A bar is defined by the Century Encyclopedia and Dictionary as “that portion of a tavern, inn, coffee-house or the like, where liquor, etc., are set out. A counter over which articles are served in such an establishment.” Such a place for the keeping or selling of liquors not to be drunk on the premises would not, in my opinion, constitute a public bar, although it is clearly within the definition of a bar. That a distinction existed between the word “bar” and the term “public bar” is, I think, shown by the provision which formerly existed in Pub. Sts., c. 100, § 9, cl. 5, which provided that:—

Each license of the first, second and third classes [identical with the first three classes enumerated in R. L., c. 100, § 18] shall be subject to the further condition that the licensee shall not keep a public bar and shall hold a license as an innholder or common victualler.

Under this statute, the court, in *Commonwealth v. Rogers*, 135 Mass. 536, at p. 539, defined the term “public bar” as follows:—

It was doubtless the purpose of the Legislature, in requiring that a license to sell liquors, to be drunk on the premises, shall be subject to the "condition that the licensee shall not keep a public bar, and shall hold a license as an innholder or common victualler," to discourage to some extent the sale of liquor to be drunk on the premises, except in connection with meals or lunches. Pub. Sts., c. 100, § 9, cl. 5. This consideration is entitled to some weight in determining the meaning of the term "public bar" as used in the statute.

It would certainly be difficult, and probably impossible, to define with absolute precision the meaning of the term "public bar," so as to include everything that would, and exclude everything that would not, constitute such a bar, though under any given state of facts it might not be difficult to determine whether or not they constituted such a bar.

Such a bar must obviously be something at which liquors are sold, to be drunk on the premises; and it is equally obvious that everything at which liquors are so sold is not necessarily such a bar; for the purpose of the license is to authorize such sales, unless made in a certain manner. In a somewhat general way, a public bar may be defined as a counter, table, shelf or other similar device, designed and used for the purpose of facilitating the sale and delivery of liquors there kept to any one who may apply for them, to be then and there drunk, not in connection with meals, lunches or food. A lunch counter, designed and used for furnishing lunches, would not be such a bar merely because sales of liquor only are sometimes made there.

It would seem that in this opinion the court goes even further in distinguishing between a bar and a public bar, in stating that "a lunch counter, designed and used for furnishing lunches, would not be such a bar [public bar] merely because sales of liquor only are sometimes made there." It would follow, therefore, that an innholder holding a license of the first class might, in connection with a restaurant, maintain a bar or counter at which food was furnished, and over which liquors were sold, generally in connection with food, but sometimes without food, and would not be maintaining a public bar, though he might well be held to be maintaining a bar. The distinction seems to be whether or not the principal business conducted at a bar or counter is the sale of liquors without food, or whether the sale of liquors is merely incidental to the business of furnishing food. *Commonwealth v. Everson*, 140 Mass. 292; *Commonwealth v. Rogers*, 135 Mass. 536.

The term "open bar" has never been defined by our courts, but I am of opinion that it is synonymous with the term "public

bar," and that a public bar may, for the purposes of this inquiry, be defined as a bar or counter kept or maintained principally, if not exclusively, for the sale of liquors under any one of the first three classes of licenses enumerated in R. L., c. 100, § 18, to be drunk at such bar or counter when furnished, such bar or counter being open to the public so that all persons not coming within the exceptions enumerated in section 17, clause 4, might have access thereto, and might obtain, for the purposes of immediate consumption, such liquor as they desire. I am also of opinion that an innholder who maintains a hotel or inn may, under the laws of this Commonwealth, have a bar upon his premises which is not, within the above definition, a public bar.

Very respectfully,

DANA MALONE, *Attorney-General*.

County Commissioners — Contracts — "Construction of Public Works" — Notice — Posting and Publication.

The words "construction of public works," as used in R. L., c. 20, § 27, providing in part that all contracts made by the county commissioners for the construction of public works, if exceeding \$800 in amount, shall be made in writing and after posting and publication of notice as therein prescribed, do not require that notice of proposals for the employment of architects to prepare plans shall be posted and published.

FEB. 9, 1906.

CHARLES R. PRESCOTT, Esq., *Controller of County Accounts*.

DEAR SIR:—I beg to acknowledge the receipt of your request of January 18, asking my opinion as to whether the employment of architects to prepare plans for the construction of public works is included within the provisions of section 27 of chapter 20 of the Revised Laws; that is, whether it is required that notices for proposals for the drawing of plans for such work shall be posted and published.

R. L., c. 20, § 27, provides:—

All contracts made by them for building, altering, furnishing or repairing public buildings, or for the construction of public works, or for the purchase of supplies, shall, if exceeding eight hundred dollars in amount, be made in writing, after notice for proposals therefor has been posted in a conspicuous place in the county court house for at least one week and has been published at least three times in a newspaper, if any, published in the city or town interested in the work contracted for; otherwise in the newspaper of the most

general circulation in the county. They shall, in each case, make and file with the county treasurer a certificate under oath of such publication and posting. All proposals shall be publicly opened in the presence of a majority of the county commissioners and recorded in their records. In an emergency, repairs may be contracted for without such advertisement or posting. They shall certify to the exigency upon the orders to the county treasurer for payment of all bills for such repairs. All contracts made under the provisions of this section, and all changes in, or additions to, or agreements or orders for extras under, such contract, shall be in writing and recorded in a book kept for the purpose with the records of the county. No contract made in violation of the provisions of this section shall be valid against the county, and no payment thereon shall be made by the county. The commissioners may, however, cause county buildings to be repaired by day work, if, in the judgment of the board, expressed in a vote, the best interests of the county require; but no bill in excess of eight hundred dollars for repairs done by day work shall be paid by the county treasurer unless, upon or with the bill, the clerk of the county commissioners has certified that such vote is entered upon their records.

The sole question raised is as to the meaning of the phrase "construction of public works." This phrase is susceptible of two interpretations: it may include work of every kind which has any connection, direct or indirect, with the construction of a public work, or it may include only actual building operations in accordance with a plan already prepared. The words "constructed" and "construction" as used in other statutes have been before the court for interpretation. See *Donnell v. Starlight*, 103 Mass. 227; *Attorney-General v. Ware River Railroad Co.*, 115 Mass. 400; *McDonald v. The Nimbus*, 137 Mass. 360; *Crowell v. Cape Cod Ship Canal Co.*, 168 Mass. 157.

These decisions, however, furnish little assistance in the present inquiry. In *Crowell v. Cape Cod Ship Canal Co.*, *supra*, the question was, what was meant by the words "all claims for labor performed or furnished in the construction of said canal"? It became necessary to determine whether or not the services of the president and clerk of the corporation, the chief engineer, the assistant engineer and a clerk of the chief engineer were included within this expression. The court decided that these services were not so included, and in the opinion said:—

Presumably an important part of the services rendered in the engineering department were in locating the canal *before beginning the work of construction*.

But pointed out that the statute made a distinction between *locating* and *constructing* in the phrase “said canal company may locate but shall not begin to construct said canal” before making the deposit required by the statute. There is not in the language of R. L., c. 20, § 27, any such clear indication of a limitation upon the meaning of the word “construction.” It seems, however, that the meaning of the word as so limited is the more natural one, and, consequently, that in the absence of some special reason for adopting another meaning this meaning is to be adopted. Not only is there no reason for departing from the more usual interpretation, but there is reason to conclude that the Legislature intended to use the word in its more natural and restricted meaning.

When plans and specifications for construction have been prepared, proposals for furnishing labor and material can be readily made, since the requirements to be complied with can be definitely stated. When, however, only the general nature of the work contemplated has been determined upon, proposals for drawing the plans for such work cannot be so readily made, since the requirements cannot be definitely stated. In the absence of language which compels an inclusion of the preparation of plans among those things which may be contracted for only after notice for proposals has been posted and published, it is not to be assumed that the Legislature intended it to be so included.

I am therefore of opinion that the words “construction of public works” were used by the Legislature with the intention that they be narrowly construed, and that the statute does not require that notice for proposals for the employment of architects to prepare plans shall be posted and published.

Very truly yours,

DANA MALONE, *Attorney-General*.

Charitable Corporation — Special Charter — Increase in Holdings of Real and Personal Property.

A corporation chartered under a special act, for the purpose of providing for the support of aged, destitute women not otherwise provided for, may increase its holdings of real and personal property under the general provision of R. L., c. 125, § 8, authorizing any corporation organized under general or special laws for educational, charitable, benevolent or religious purposes to hold real or personal estate to an amount not exceeding \$1,500,000, provided that the charter of such corporation contains no provision inconsistent therewith.

FEB. 14, 1906.

J. B. FERBER, Esq., *Chairman, Committee on Bills in the Third Reading.*

DEAR SIR:—I beg to acknowledge receipt of your favor of the 8th in reference to House Bill No. 208 and Senate Bill No. 15, of the current year, in which you inquire whether the corporations mentioned therein, namely, the Trustees of Monson Academy and the Association for the Relief of Aged and Destitute Women in Salem, “are empowered by general law to increase their holdings of real and personal estate to the extent specified in the said bills, so that the legislation embodied in these bills would be superfluous.” Your letter further states that:—

It is understood, and is made a part of the question herewith submitted, that a yearly fee for tuition is charged by the Monson Academy, and that a fee, or lump sum, for the admission of inmates is charged by the Association for the Relief of Aged and Destitute Women in Salem; but in neither case is the fee equal to the expenditure made necessary by the admission of a scholar in the one case, or of an inmate in the other.

R. L., c. 125, § 2, provides that a corporation may be formed by authority of the chapter, “for any educational, charitable, benevolent or religious purpose.”

Section 8 provides:—

Any corporation organized under general or special laws for any of the purposes mentioned in section two and under sections thirteen to sixteen, inclusive, may hold real and personal estate to an amount not exceeding one million five hundred thousand dollars, which shall be devoted to the purposes set forth in its charter or agreement of association, and it may receive and hold, in trust or otherwise, funds received by gift or bequest to be devoted by it to such purposes.

The committee desire to be informed whether or not the corporations hereinbefore named may hold real and personal estate in the amount specified by authority of R. L., c. 125, § 8, without express legislative sanction therefor.

In the case of Senate Bill No. 15, the Association for the Relief of Aged and Destitute Women in Salem was incorporated under a special act (St. 1860, c. 183), for the purpose of providing for the support of aged, destitute women not otherwise provided for, and for such purpose was authorized to hold real and personal property to the amount of \$100,000. This amount

was subsequently increased by St. 1885, c. 21, to \$300,000. The purpose for which this association was chartered is clearly a charitable or benevolent one, within the meaning of R. L., c. 125, § 2, since such purpose is for the relief of the needy, the sick or the afflicted. See *Chamberlain v. Stearns*, 111 Mass. 261; *Mass. Soc. for Prevention of Cruelty, etc., v. Boston*, 142 Mass. 24; *New England Theosophical Soc. v. Boston*, 172 Mass. 60.

There seems to be no good reason why it might not as well have been incorporated under the general laws existing in 1860 as by special enactment. See St. 1857, c. 56; Gen. Sts., c. 32.

It follows, therefore, that it is within the permission given by R. L., c. 125, § 8, and may increase its holdings of real and personal estate to the amount specified.

In the case of House Bill No. 208, it is equally clear that the Trustees of Monson Academy are a corporation formed for educational, benevolent or charitable purposes. See *Mt. Hermon Boys' School v. Gill*, 145 Mass. 139; *Wesleyan Academy v. Wilbraham*, 99 Mass. 599. But there is a distinction in the language of the act of incorporation (St. 1804, c. 10, by which, in section 2, the corporation is authorized to hold real and personal estate), in that there is the following proviso: —

Provided, that the annual income of the whole estate of the said corporation shall not exceed five thousand dollars.

Assuming that this section has not, since its enactment, been amended so as to destroy the force of this prohibition, I am of opinion that the corporation may not take advantage of the provisions of R. L., c. 125, § 8, and that special legislation is necessary to authorize any increased holdings of real and personal estate by it.

Very truly yours,

DANA MALONE, *Attorney-General*.

Metropolitan Park Commission — Rules and Regulations for the Use of the Charles River.

The Metropolitan Park Commission may, regardless of the ownership of the soil beneath the stream, enact and enforce rules and regulations governing the public use of the Charles River at any point within the metropolitan parks district, provided that such rules and regulations are not repugnant to the power of Congress to regulate commerce, and are not in conflict with the authority to supervise tide waters, vested by R. L., c. 96, § 8, in the Board of Harbor and Land Commissioners.

FEB. 17, 1906.

JOHN WOODBURY, Esq., *Secretary, Metropolitan Park Commission.*

DEAR SIR: — I beg to acknowledge the receipt of your favor of January 31, in which the opinion of the Attorney-General is requested by the Metropolitan Park Commission upon the following questions: —

First. — Whether the commission has authority to enact and enforce rules and regulations governing the public use of the Charles River at any point within the metropolitan parks district, regardless of the ownership of the soil beneath the river; or whether the right is limited to those parts of the river where the Commonwealth, through this commission, owns and controls the bed of the river.

Second. — If the right to enact and enforce rules and regulations under the act of 1900 is limited to those parts of the river where the commission owns and controls the bed of the river, what authority does the act of 1900 give beyond that contained in section 4 of chapter 407 of the Acts of the year 1893?

Acts of 1893, c. 407, § 4, provides that: —

. . . In furtherance of the powers herein granted, said board may employ a suitable police force, make rules and regulations for the government and use of the public reservations under their care, and for breaches thereof affix penalties not exceeding twenty dollars for one offence, to be imposed by any court of competent jurisdiction, and in general may do all acts needful for the proper execution of the powers and duties granted to and imposed upon said board by the terms of this act.

Acts of 1897, c. 121, § 3, provides that: —

The police appointed or employed by said commission, . . . shall have within the metropolitan parks district all the powers of police officers and constables of cities and towns of this Commonwealth, except the power of serving and executing civil process.

Acts of 1900, c. 340, § 1, provides that: —

The metropolitan park commission may from time to time make rules and regulations to govern the public use of the Charles river, the Neponset river, and the Mystic river, within the metropolitan parks district, and of the ponds and other waters along which it holds abutting lands for public open spaces in said district, and for breaches thereof may affix penalties not exceeding twenty dollars for one

offence, to be imposed by any court of competent jurisdiction; and in general may do all acts needful for the proper execution of the powers and duties granted to and imposed upon said board by this act. . . .

By this section the Legislature has delegated to the commission authority to regulate the public use of the entire Charles River as far as it flows within the metropolitan parks district, unless the words "along which it holds abutting lands," etc., qualify all the rivers and waters mentioned, and not merely "the ponds and other waters" immediately preceding those words. Such a construction, however, seems to me an impossible one.

If, then, the Commonwealth itself had the power to regulate this use of the river, it has delegated that power to the Board of Park Commissioners. Such a delegation is constitutional. In *Brodwine v. Revere*, 182 Mass. 598, at p. 603, the court says: —

We are of opinion that the authority given to the Board of Metropolitan Park Commissioners to make rules and regulations in regard to parks and ways, with a provision that breaches of these rules shall be punishable like breaches of the peace, is not a delegation of legislative power which is unconstitutional.

The question, therefore, is whether the Commonwealth had authority to regulate the public use of the Charles River. In Massachusetts it has been repeatedly held that the public has the right to navigate and fish for pleasure, or as a business, over tidal waters, and that it has the right to navigate and to have fish freely pass in rivers above tide water, if navigable in fact. *Drake v. Curtis*, 1 Cush. 395, 413.

In *Commonwealth v. Alger*, 7 Cush. 53, the court says (p. 98): —

In addition to these [private rights] are two acknowledged public rights, which are regarded as such, to be preserved and maintained for general and common use, although every portion of the soil over which the rivers flow is the private property of the riparian owners. These are: 1. The right of passage with boats, rafts and other vessels adapted to the use of such waters; 2. The right of the public to have these rivers kept open and free for the migratory fish. . . . Both of these rights are recognized as public rights in the case of *Commonwealth v. Chapin*, 5 Pick. 199.

In *Blood v. Nashua & Lowell Railroad*, 2 Gray, 137, 139, it is said:—

But there is another right in rivers and water courses, for navigation, boating and rafting. The rule of the common law is that waters are not navigable unless within reach of the ebb and flow of the tide. But it has often been held here that the public have a right to the use of the large rivers, and, indeed, of all rivers and water courses, suitable for boats and rafts, and in that sense they are deemed navigable, though above the ebb and flow of the tide. In these, there is a right of way for boats and rafts.

It is also well settled that the Commonwealth may make rules and regulations governing these public uses. *Commonwealth v. Vincent*, 108 Mass. 441, 447.

The power of the Legislature of the Commonwealth over the public rights of navigation and fishing in any waters within its boundaries is unrestricted, provided it does not interfere with the power to regulate commerce, conferred upon the general government by the Constitution of the United States. *Cooley v. Philadelphia Board of Wardens*, 12 How. 299. . . . In those waters, whether within or beyond the ebb and flow of the tide, which are not navigable from the sea for any useful purpose, there can be no restriction upon its authority to regulate the public right of fishing, or to make any grants of exclusive rights which do not impair other private rights already vested.

The private rights of riparian owners are not now under discussion and could not be affected by any action of the Park Commission. See *Proprietors of Mills v. Commonwealth*, 164 Mass. 227, at p. 229.

From the foregoing statutes and cases I think it is clear that the commission has authority to enact and enforce reasonable rules and regulations governing the public use of the Charles River at any point within the metropolitan parks district, regardless of the ownership of the soil beneath the river, and above and below the dam at Watertown. Such regulations as are made for the use of that part of the river below the dam may be limited, however, by the power of Congress to regulate commerce, and should, furthermore, be made in the light of the authority of the Board of Harbor and Land Commissioners, as provided in R. L., c. 96, § 8:—

Said board shall have general care and supervision of the harbors and tide waters within the commonwealth, of the flats and lands flowed thereby, of the waters and banks of the Connecticut river within the commonwealth and of all structures therein, in order to prevent and remove unauthorized encroachments and causes of every kind which may injure said river or interfere with the navigation of such harbors, injure their channels or cause a reduction of their tide waters, and to protect and develop the rights and property of the commonwealth in such flats and lands; and it may make surveys, examinations and observations necessary therefor.

As, in my opinion, the first question should be answered in the affirmative, an answer to the second question becomes unnecessary.

Very truly yours,

DANA MALONE, *Attorney-General*.

Tide Water — Cities and Towns — License — Fish Trap.

A fish trap cannot be lawfully maintained in tide water without a license, as required by R. L., c. 91, § 116, from the selectmen of the town, or mayor and board of aldermen of the city, within which such fish trap is located.

FEB. 26, 1906.

HON. WOODWARD EMERY, *Chairman, Board of Harbor and Land Commissioners.*

DEAR SIR:—The recent inquiry of the Board of Harbor and Land Commissioners, referring to this department the following communication from the selectmen of Provincetown—

TOWN OF PROVINCETOWN,
OFFICE OF SELECTMEN, Jan. 22, 1906.

Harbor and Land Commissioners of Massachusetts.

GENTLEMEN:—Do you consider the selectmen of this town have any jurisdiction over a fishing trap that is constructed the same as a fish weir, only it has no poles? Anchors and rocks are used to keep it in place. As we read the Revised Laws it looks to us as though a fish trap requires a license the same as a fish weir. We would like your opinion on it, and will abide by your decision.

Very truly yours,

GEO. ALLEN,
HERMAN S. COOK,
C. AUSTIN COOK,

Selectmen of Provincetown.

and requesting an opinion as to whether the Board should consider an unlicensed fish trap a nuisance in tide water, came duly to hand.

R. L., c. 91, § 116, provides that:—

The mayor and aldermen of a city and the selectmen of a town lying upon tide water, except cities and towns bordering on Buzzard's bay, may in writing authorize any person to construct weirs, pound nets or fish traps in said waters within the limits of such city or town for a term not exceeding five years, if such weirs, pound nets or fish traps do not obstruct navigation or encroach on the rights of other persons.

This statute in express terms applies to fish traps as well as to weirs. If the "fishing trap," as the selectmen in their letter assume, is a fish trap, it cannot be lawfully maintained without a license from the selectmen of the town within which it is located.

R. L., c. 91, § 118, provides that whoever maintains such a fish trap, without a license, shall forfeit ten dollars for each day he maintains such fish trap, and may be indicted therefor and enjoined therefrom.

Very truly yours,

DANA MALONE, *Attorney-General*.

Insurance — Foreign Insurance Company — Tax upon Premiums — Reciprocal Legislation.

A tax or excise assessed to a New York life insurance company upon all premiums charged or received upon contracts made by it in this Commonwealth, at a rate equal to the highest rate imposed during the preceding year by the State of New York upon Massachusetts life insurance companies doing business in New York, in accordance with the provisions of R. L., c. 14, § 28, is properly imposed upon such a company since chapter 118 of the laws of 1901 of the State of New York went into effect; and the tax or excise so assessed need not be reduced either because the New York statute has been held in that State not to be applicable to the receipt of premiums upon contracts entered into by a domestic company prior to the passage of the act, or because a New York insurance company doing business in this Commonwealth may be assessed upon a class of receipts which are possibly not assessed to Massachusetts companies doing business in New York,—especially since the going into effect of chapter 94 of the Acts of 1905 of the State of New York.

MARCH 7, 1906.

HON. W. D. T. TREFRY, *Tax Commissioner*.

DEAR SIR:—Under date of Jan. 11, 1906, you asked an opinion of my predecessor, Hon. Herbert Parker, upon certain

questions relating to the taxation of life insurance companies. You say:—

Life insurance companies, both foreign and domestic, are taxed in Massachusetts, under the provisions of section 24, chapter 14 of the Revised Laws, upon the net value of all policies in force on the preceding thirty-first day of December, issued or assumed by such company and held by residents of the Commonwealth. They may also be taxed under the reciprocal provision of section 28 of chapter 14.

R. L., c. 14, § 24, provides that a domestic or foreign company or association which is engaged in the business of life insurance within this Commonwealth, —

shall annually pay an excise tax of one-quarter of one per cent upon the net value of all policies in force on the preceding thirty-first day of December, issued or assumed by such company and held by residents of the commonwealth, as determined by the tax commissioner. . . .

Section 28 provides that:—

A life insurance company, association or partnership, incorporated or associated by authority of any other state of the United States, by the laws of which a tax is imposed upon the premium receipts of life insurance companies chartered by this commonwealth and doing business in such state, or upon their agents, shall annually, so long as such laws continue in force, pay a tax or excise upon all premiums charged or received upon contracts made in this commonwealth, at a rate equal to the highest rate so imposed during the year.

Laws of New York, 1901, c. 118, § 1, provides that:—

An annual state tax for the privilege of exercising corporate franchises or for carrying on business in their corporate or organized capacity within this state, equal to one per centum of the gross amount of premiums received during the preceding calendar year, for business done in this state, whether such premiums were in the form of money, notes, credits or any other substitute for money, shall be paid annually into the treasury of the state, on or before the first day of June, by the following corporations; . . .

2. Every insurance corporation incorporated, organized or formed under, by or pursuant to the laws of any other state of the United States and doing business in this state, except a corporation doing a fire insurance business or a marine insurance business . . .

This act was amended by Laws of New York, 1905, c. 94, by providing that the tax should be on the gross amount of premiums received during the preceding calendar year —

for business done at any time in this state, which gross amount of premiums shall include all premiums received during such preceding calendar year on all policies, certificates, renewals, policies subsequently canceled, insurance and reinsurance during such preceding calendar year, and all premiums that are received during such preceding calendar year on all policies, certificates, renewals, policies subsequently canceled, insurance and reinsurance executed, issued or delivered in all years prior to such preceding calendar year, whether such premiums were in the form of money, notes, etc.

In 1905 the Tax Commissioner of Massachusetts assessed the Metropolitan Life Insurance Company of New York a tax under section 24 upon the net value of its policies, amounting to \$21,058.58; and also assessed a tax upon the same company, under the provisions of section 28, based upon the premiums received during the year ending Dec. 31, 1904, of \$46,618.25. By an agreement made with the Commissioner of Insurance of the State of New York, the taxes assessed under sections 24 and 28 are not deemed to be cumulative; that is, a tax under each section is estimated and then only the larger one is collected.

In the case of *The People of the State of New York, ex rel. The Provident Savings Life Insurance Society v. Miller*, decided by the New York Court of Appeals in 1904, it was held that under chapter 118 of the Laws of 1901 the premium receipts of a domestic insurance company could only be assessed upon receipts from insurance written subsequently to the passage of the act, and that receipts of premiums upon contracts entered into before the enactment of the statute could not be taxed.

The Metropolitan Life Insurance Company has appealed from the tax assessed in Massachusetts under the provisions of section 28, upon the ground that under the New York decision only such receipts as were taxable in New York during the year 1904 could be taxed in Massachusetts for that same year. You request the opinion of the Attorney-General as to whether you were right in assessing the tax as you did upon the Metropolitan Life Insurance Company for the year 1904.

I am of opinion that the tax was properly assessed and no part of it should be repaid to the company. There are several

grounds upon which the validity of the assessment can be maintained:—

1. Section 28 provides that the tax or excise upon all premiums charged or received upon contracts made in this Commonwealth shall be paid annually, so long as the laws in the foreign State continue in force, and *at a rate* equal to the highest rate so imposed during the year. Under this section it is obvious that the exact form or quantity of premiums collected or taxed in the foreign State in a given year is immaterial, the only material question being, What was the highest rate imposed by the foreign law during the year?

2. The New York decision does not affect the imposition of the Massachusetts tax. That case held, first, that the New York tax with respect to domestic corporations was a tax upon the exercise of a franchise; and second, that the act of receiving premiums from pre-existing contracts of insurance did not necessitate an exercise of the franchise; and the case was expressly distinguished from one involving the taxation of a corporation foreign to New York. Upon this point the court said:—

The statute designates the burden as one “for the privilege of exercising corporate franchises,” and, consequently, it can be laid only upon such business as depended upon the exercises of such franchise. It could not have been lawfully imposed upon the receipts of business contracts that the company had the right to collect and enforce by virtue of the contract alone, and that did not depend upon the exercise of the franchise. . . . The tax is purely a franchise tax and nothing else as to domestic corporations. The tax imposed “for carrying on business in their corporate or organized capacity” applies only to foreign corporations deriving their franchises from other sovereignties.

Moreover, section 28 of chapter 14 makes no distinction between an excise upon the exercise of a franchise and an excise upon the doing of business in the State; either or both may properly be taxed. See *Connecticut Ins. Co. v. Commonwealth*, 133 Mass. 161, at p. 163:—

It has been uniformly held . . . that the Legislature has the power to impose an excise upon any business or calling exercised in the Commonwealth, and upon any franchise or privilege conferred by or exercised within the Commonwealth. *Portland Bank v. Apthorp*, 12

Mass. 252; *Commonwealth v. People's Five Cents Savings Bank*, 5 Allen, 428.

The power to impose an excise upon corporations or associations engaged within this Commonwealth in the business of life insurance, whether incorporated here or incorporated elsewhere and allowed by comity to carry on business here, cannot now be doubted.

Thus, the case of *People v. Miller* is irrelevant in this discussion; first, because its effect was expressly limited to domestic corporations, with an indication that *all* the premium receipts of a foreign corporation could be taxed; and second, because in Massachusetts there seems to be no objection to taxing "the right to do business" as distinguished from "the exercise of a franchise," even of a domestic company.

3. Under the act of New York, chapter 94 of the Acts of 1905, the tax assessed on all life insurance companies, whether domestic or foreign, was made expressly measurable by the amount of premiums collected during the year 1904, whether upon new contracts or renewals of old contracts. Under that statute there can be no question but that Massachusetts companies were assessed a tax in New York in 1905 based upon *all* their premium receipts collected in New York during 1904; consequently, there can be no injustice in assessing the Metropolitan Company in Massachusetts a tax based upon all of its premium receipts collected in Massachusetts in 1904.

4. It might be argued (by analogy with the second point decided in *People v. Miller*, which I have not quoted) that the tax as assessed here in 1905 is retroactive in its action, because it imposed a burden upon the receipts of 1904. But it must be remembered that section 28 has been in force since 1873. Since that time all foreign life insurance companies have been subject to being taxed under its provisions, upon a certain contingency, *i.e.*, the passing of a certain form of taxation law in a foreign State. That contingency occurred in 1901, since which time effect has properly been given to section 28.

5. It has been argued for the Metropolitan Company that upon a broad view of the policy of the Commonwealth it would be unjust to tax a New York corporation here upon receipts which were not taxed to foreign corporations in New York, and that it is especially unjust in this instance, as the Metropolitan Company is the only foreign company whose tax under section 28 exceeds the tax under section 24. The answer to this argu-

ment is twofold: first, that the provisions of section 28 are plain, and contain no warrant for a reduction of the tax upon some vague principle of interstate justice; and second, that under the decision of *People v. Miller* it appears that Massachusetts corporations in New York would be and probably are assessed a tax based upon all their New York premium receipts, whether received under old or new contracts. That this company is the only one which has so far been taxed under the provisions of section 28 does not seem a sufficient reason for abating the tax, as it is confessedly a tax, not upon the value of the policies in force, as in section 24, but upon the privilege of doing business as measured by the amount of business done,—and the Metropolitan Company acknowledges that it has done by far the largest business in this Commonwealth, during the past few years. of any of the foreign companies.

The question of the constitutionality of section 28, under the clause of the Constitution which provides that “full power and authority are hereby given and granted to the said general court to impose and levy reasonable duties and excises upon any produce, goods, wares, merchandise and commodities whatsoever, brought into, produced, manufactured or being within the Commonwealth,” has not been raised by the Metropolitan Company. I do not, therefore, go into the problem of how far a reciprocal or retaliatory tax, as enforced by the Tax Commissioner and affecting only certain corporations of certain States, such as is provided by section 28, would be constitutional under the clause above set forth.

Very truly yours,

DANA MALONE, *Attorney-General*.

Taxation — Corporate Bonds — Mortgage — Value of Bonds in Excess of Value of Mortgaged Real Estate.

The bonds of the New England Cotton Yarn Company, amounting to \$5,206,000 par value, are taxable to the holders thereof upon the excess of the amount outstanding over the assessed value, to wit, \$2,105,575, of the real estate mortgaged to secure such bonds.

MARCH 8, 1906.

Hon. W. D. T. TREFRY, *Tax Commissioner*.

DEAR SIR: — You request the opinion of the Attorney-General as to whether the bonds of the New England Cotton Yarn Company, secured by a mortgage of real and personal property to

The New England Trust Company, trustee, are taxable to the individual owners thereof. It appears that there are \$5,206,000 par value of its bonds outstanding, and that its real estate is assessed for \$2,105,575.

It is obvious that it has always been the policy of the Commonwealth to tax as personal estate "all money at interest and other debts due the person to be taxed more than he is indebted or pays interest for." *Knight v. Boston*, 159 Mass. 551, held that the bonds of a mercantile corporation, the Boston Water Power Company, secured by a mortgage to a trustee for bondholders, under which the trustee had entered and been assessed for more than the par value of the outstanding bonds, are exempt from taxation under Pub. Sts., c. 11, § 4, now R. L., c. 12, § 4. The court said (p. 553): —

When a mortgage is made to a trustee for bondholders, the mortgage interest is taxable to the trustee who represents them, as it would have been to the bondholders themselves if the mortgage had been made to them directly. In the present instance the trustees have paid the tax on the whole value of the land, which is equal to the amount of the bonds outstanding. The tax on the bonds must be abated.

The effect of this decision is to apply the exemption in all cases of mortgage debts, whether notes or bonds, and irrespective of any intervening trust. There is nothing in the case, however, to indicate that the exemption is to be extended to the excess of a loan above the assessed value of the mortgaged real estate. As the policy of the Commonwealth has been and still is to tax all indebtedness, and as the exemption was created wholly to protect certain property from double taxation, and with an exception from the exemption in clear and unequivocal terms, I am of opinion that the bonds of the New England Cotton Yarn Company are taxable to the holders thereof with respect to the excess of the amount outstanding above the assessed value of the real estate subject to the mortgage.

The only cases besides the Knight case of interest upon this point are those of *Firemen's Fire Insurance Co. v. Commonwealth*, 137 Mass. 80, and *Worcester v. Boston*, 179 Mass. 41. In the first case it was held that a corporation owning mortgages secured by real estate was entitled, under Pub. Sts., c. 12, §§ 14 to 16, and Pub. Sts., c. 13, §§ 39 and 40, to have the amount of

the mortgages held by it deducted from the aggregate value of its shares in determining the amount of its franchise tax. This decision goes upon the ground that a mortgagee's interest is "real estate subject to local taxation," within the meaning of the franchise tax statute.

In the second case it is said (p. 49) that:—

The provisions of Pub. Sts., c. 11, §§ 14, 15, 16, are rarely regarded, and the result intended by them has been practically reached by a failure on the part of the assessors to assess to the mortgagee, either as real or personal property, the sum represented by the mortgage.

Also, in *Abbott v. Frost*, 185 Mass. 398, 399, it is said that:—

Such assessments are permitted by our laws relating to taxation, and have been held to be in strict accordance with their provisions.

These decisions seem to me to indicate conclusively that the words "taxable as real estate" are not limited, in their application to the interests of mortgagees, to interests actually taxed to the mortgagees in a given year, but include all such interests as might be assessed to them under section 16. The case of *Knight v. Boston* does not definitely decide this point, as the tax there had been assessed to and paid by the trustees; but to hold otherwise would be to permit the exemption to rest upon the caprice of individual assessors as to whether they preferred to assess the property to the mortgagor or to the mortgagee. I do not think the language should be construed to have such an effect. Consequently, I am of opinion that only the excess of the bonds over the value of the real estate is taxable, but that this is taxable irrespective of the party to whom the mortgagee's interest is actually assessed.

Very truly yours,

DANA MALONE, *Attorney-General*.

Public Officer — Investigation — Employment of Counsel — Expense.

Upon an investigation or hearing of charges preferred against a State official or board by the Governor and the Executive Council, such official or board may not employ counsel at the expense of the Commonwealth.

MARCH 14, 1906.

His Excellency CURTIS GUILD, Jr., Governor.

SIR:— I have the honor to acknowledge your communication of March 7, which is as follows:—

Resolved, That the opinion of the Attorney-General be requested on the following point of law: Whether in case of the investigation of a State official or board or the hearing of charges preferred against same, it is lawful for said official or board to employ counsel at the expense of the Commonwealth.

R. L., c. 7, § 1, reads as follows:—

The attorney general shall appear for the commonwealth, the secretary, the treasurer and receiver general, the auditor of accounts and for state boards and commissions in all suits and other civil proceedings in which the commonwealth is a party or interested, or in which the official acts and doings of said officers are called in question, in all the courts of the commonwealth, except upon criminal recognizances and bail bonds; and in such suits and proceedings before any other tribunal when requested by the governor or by the general court or either branch thereof. All such suits and proceedings shall be prosecuted or defended by him or under his direction. . . . All legal services required by such officers, boards, commissions and commissioner of pilots for the harbor of Boston in matters relating to their official duties shall be rendered by the attorney general or under his direction.

This statute put an end to the practice which previously had prevailed to some extent among State boards and commissions of employing private counsel in public matters at the expense of the Commonwealth. *McQuesten v. Attorney-General*, 187 Mass. 185.

R. L., c. 7, § 9, provides that the Attorney-General —

If in his opinion the interests of the commonwealth so require, . . . may, with the approval of the governor and council, employ additional legal assistance.

The entire responsibility, therefore, for suits and proceedings, at all stages of their progress, rests upon the Attorney-General, who may, with your approval, if in his opinion the interests of the Commonwealth require, employ such additional assistance as he may deem necessary.

It has been suggested that it would be improper for the Attorney-General to appear for the officers of a board or commission at an investigation before you, in which their official acts and doings were called in question, or to have any direction as to the defence of the same; but it seems that if it would be improper for the Attorney-General to appear in such a case, then it would be improper that the money of the Commonwealth should be expended for that purpose, and that such officers should be required to defend themselves without assistance from the Commonwealth. I am therefore of opinion that the officers of such boards and commissions have no right to employ private counsel at the expense of the Commonwealth in case of an investigation of charges made against them.

I am, with great respect, very truly yours,

DANA MALONE, *Attorney-General*.

Charitable or Benevolent Corporations—Authority to increase Holdings of Real or Personal Property.

Corporations specially chartered for charitable or benevolent purposes may, without express legislative authority, increase the amount of real or personal property held by them, in accordance with the provisions of R. L., c. 125, § 8, that any such corporation may hold real and personal estate to an amount not exceeding \$1,500,000.

Quere, as to the effect of R. L., c. 125, § 12, providing that any such corporation formed before July 27, 1874, upon compliance with the requirements of such section, may accept the preceding sections of such chapter, and thereupon "shall have the powers and privileges and shall be subject to the duties and liabilities of corporations formed under said sections."

MARCH 20, 1906.

HARVEY WHEELER, Esq., *Chairman, Committee on Mercantile Affairs*.

DEAR SIR:—The committee on mercantile affairs ask my opinion as to whether Senate Bill No. 15 and House Bill No. 320 should be passed, or whether the desired object can be obtained under general laws. They are similar in character and authorize the holding of additional real and personal estate by the Association for the Relief of Aged and Destitute Women in Salem and the Gwynne Temporary Home for Children. In the case of the former, its status as a charitable corporation has already been considered and established by an opinion of the Attorney-General, dated Feb. 14, 1906, and, so far as appears from the evidence submitted, the Gwynne Temporary Home for Children is a similar institution, incorporated for a charitable

or benevolent purpose. See *Chamberlain v. Stearns*, 111 Mass. 267; *New England Theosophical Society v. Boston*, 172 Mass. 60. Either of these institutions may, therefore, without further legislation, increase the amount of real or personal property held by it to that specified in section 8 of chapter 125 of the Revised Laws, which is as follows:—

Any corporation organized under general or special laws for any of the purposes mentioned in section two and under sections thirteen to sixteen, inclusive, may hold real and personal estate to an amount not exceeding one million five hundred thousand dollars, which shall be devoted to the purposes set forth in its charter or agreement of association, and it may receive and hold, in trust or otherwise, funds received by gift or bequest to be devoted by it to such purposes.

I am aware of the provisions contained in R. L., c. 125, § 12, providing that a corporation formed before the twenty-seventh day of July in the year 1874, under the provisions of any statute, for any of the purposes mentioned in section 2, may accept the provisions of the preceding sections upon compliance with the requirements of section 12, upon which “such corporation shall have the powers and privileges and be subject to the duties and liabilities of corporations formed under said sections.” It does not appear that either of the corporations above referred to, although both were incorporated before 1874, has acted under this section, but I am of opinion that upon consideration of the history of this legislation it cannot be construed to affect them. Gen. Sts., c. 32, which treated of corporations of the character of those under consideration, was repealed by St. 1874, c. 375, which substantially re-enacted its provisions. It seems, however, that the Legislature, fearing that by such repeal the corporate existence of corporations organized under the repealed statute might have been terminated, enacted in St. 1875, c. 49, § 2, a provision which declared that by the act of the preceding year existing corporations were not to be affected, and further providing, lest this enactment should be ineffective, that all such corporations, however organized, might be included within the provisions of the later statute upon acceptance thereof in the manner prescribed.

In *United Hebrew Association v. Benshimol*, 130 Mass. 325, the court held that St. 1875, c. 49, was to be construed as a continuance of St. 1874, c. 275, and in nowise affected the existence of corporations previously organized.

It is contended that, as the St. of 1874 contained no reservation, it operated to destroy all corporations created under the provisions of the General Statutes; and that the explanatory declaration in the statute of the next year could not restore their rights. But it is plain that the St. of 1874 was not passed for the purpose of affecting the rights of corporations already organized. The repeal of a general corporation law cannot be construed, in the absence of express provisions, as intended to repeal the charters of corporations formed under it, especially where the manifest purpose of the repealing act is to substitute a new law, extending the provisions of the old, and perfecting its details, but not changing its general policy. It is a familiar rule of construction that when statutes are repealed by acts which substantially retain the provisions of the old laws, the latter are held not to have been destroyed or interrupted in their binding force. "In practical operation and effect they are rather to be considered as a continuance and modification of old laws than as an abrogation of those old, and the re-enactment of new ones." Shaw, C.J., in *Wright v. Oakley*, 5 Met. 400, 406.

Notwithstanding this decision, the section, although enacted for a specific purpose, has been retained upon the statute books. Its express language purports to give to a corporation acting under its provisions only what such corporation already enjoyed, viz., the powers and privileges and the duties and liabilities of corporations organized under the provisions of law previously in force. This they already had, and for that reason I am of opinion that the present question is not in anywise affected by the provisions of section 12. If, however, any doubt may arise upon this point, it is certainly true that if otherwise entitled to be included under the provisions of chapter 125, the acceptance by any society of the provisions of such act, as prescribed in section 12, would entitle such society to all the rights and privileges and subject it to all the duties of that chapter, without action upon the part of the Legislature. In any event, therefore, it would seem that no legislation is necessary in the case of the two charitable organizations above referred to.

Very truly yours,

DANA MALONE, *Attorney-General*.

Gypsy and Brown-tail Moths — Owner of Real Estate — Destruction of Eggs and Nests — Expense — Assessed Value of Lands — Buildings.

The word "lands" as used in St. 1905, c. 381, § 6, providing that where the owner or owners of real estate fail to destroy the eggs, pupæ or nests of the gypsy or brown-tail moths, the city or town within which such real estate is situated "shall, subject to the approval of said superintendent, destroy the same, and the amount actually expended thereon, not exceeding one half of one per cent of the assessed valuation of said lands, . . . shall be assessed upon said lands," includes any buildings which may have been erected thereon.

MARCH 22, 1906.

A. H. KIRKLAND, Esq., *Superintendent for Suppressing the Gypsy and Brown-tail Moths.*

DEAR SIR: — My opinion is requested by you on the construction to be given the portion of paragraph 3 of section 6 of chapter 381, Acts of 1905, which reads as follows: —

If the owner or owners shall fail to destroy such eggs, pupæ or nests in accordance with the requirements of the said notice, then the city or town, acting by the public officer or board, . . . shall, subject to the approval of the said superintendent, destroy the same, and the amount actually expended thereon, not exceeding one half of one per cent of the assessed valuation of said lands, as heretofore specified in this section, shall be assessed upon said lands.

You desire to be informed whether the word "lands" as used in this section is to be interpreted as including or excluding the buildings thereon. The following statutes may prove of assistance.

R. L., c. 8, § 5, provides that: —

In construing statutes the following words shall have the meaning herein given, unless a contrary intention clearly appears: —

.
Eighth, The words "land," "lands" and "real estate" shall include lands, tenements and hereditaments, and all rights thereto and interests therein.

R. L., c. 12, § 3, provides that: —

Real estate for the purpose of taxation shall include not only all land within the commonwealth but also all buildings and other things erected on or affixed to the same.

In the language of R. L., c. 8, § 5, above quoted, the words “land,” “lands” and “real estate” are apparently used as synonymous, and as including the buildings, inasmuch as the term “hereditament” is defined by Bouvier as —

Things capable of being inherited, be it corporeal or incorporeal, real, personal or mixed, and including not only lands and everything thereon, but also heirlooms and certain furniture which by custom may descend to the heirs, together with the lands;

and the term “tenement” as —

Everything of a permanent nature which may be holden. House, or homestead. Property held by tenant.

The word “land” has been construed to include under the statute an undivided interest therein held by a tenant in common. *Leavitt v. Cambridge*, 120 Mass. 157, 159.

From the foregoing statutes and definitions I think it is clear that, in the absence of language, in the act of 1905 indicating clearly a contrary intention, the word “lands” must be taken to include buildings, and the question, therefore, is whether such a contrary intention clearly appears. I am of opinion that not only does no such intention clearly appear, but that it does not appear at all.

The words “as heretofore specified in this section,” in the clause under discussion, refer to the earlier provision that “the mayor of every city and the selectmen of every town shall . . . cause a notice to be sent to the owner or owners . . . of every *parcel of land* therein which is infested with said moths.” The lands referred to, therefore, are the parcels of land infested with moths; and the term “parcel of land” is the term to be interpreted. If this is considered to exclude buildings, it would follow that no notice need be sent to and no action taken by persons whose buildings, but not whose lands, were infested. Such can hardly have been the intention of the Legislature.

Throughout the act the following words descriptive of real estate are used: “estate,” “real estate,” “real property,” “land,” “property,” “private property,” “parcel of land,” “lands,” “premises” and “private estates.” They are apparently used somewhat indiscriminately, and to interpret the word “lands,” in every case, to exclude buildings, would lead to many incongruities. I can see no more reason for so inter-

preting it in the clause under discussion with respect to the assessed valuation than in several other places where it appears. Moreover, there seems to be no object in excluding the assessment of buildings, under the act, as it is common knowledge that the gypsy moth is very apt to build its nest on buildings as well as on trees. In fact, I am informed by you that clearing buildings of the nests of gypsy moths forms a considerable part of your work.

Had the Legislature intended to distinguish between land, as such, and the buildings thereon, it could easily have done so, for I find among the bills upon this subject presented to the Legislature of 1905, House Bill No. 644, in which a distinction was made between "house lots," "farm land" and "waste land," and which contained the proviso that "no owner shall pay more than one half of one per cent of the assessed value of said house lot, nor more than twenty-five dollars for farm land, nor more than fifty dollars for such work on any one estate in any one calendar year." The report upon this bill was "leave to withdraw," by the committee to which it was referred. The fact that this distinction was not adopted in the bill as finally passed, indicates that the Legislature did not desire to differentiate between the various sorts of real estate.

Although it is true that the form prescribed for the use of assessors in assessing taxes (R. L., c. 12, § 58) has separate columns for the description and valuation of buildings and land, and these distinctions are actually made by the assessors, I do not think these facts are material in connection with this statute; for not only is the tax assessed on the real estate as a whole (R. L., c. 12, § 68), but also it has been indicated that the purpose of the classification above referred to is purely statistical. See *Hamilton Manfg. Co. v. Lowell*, 185 Mass. 114, at p. 117, where Knowlton, C.J., says:—

Land and the buildings upon it are ordinarily parts of the same real estate, and they cannot be separated for the purpose of collecting taxes. Although for statistical purposes they are at first valued separately, their aggregate worth, limited by their value in use together, constitutes the valuation of the entire real estate for the purpose of taxation.

I am therefore of opinion that the phrase "not exceeding one half of one per cent of the assessed valuation of said lands,

as heretofore specified in this section," should be interpreted to mean the assessed valuation of the lands with the buildings thereon.

Very truly yours,

DANA MALONE, *Attorney-General.*

*Town — School Committee — Authority to draw Orders directly
on Town Treasury — By-Law.*

The school committee of a town may, in the performance of the duties imposed upon such committee by law, and for the purposes set forth in the statutes, make expenditures which such town is bound to pay, and for the payment thereof may draw orders directly upon the town treasury, notwithstanding a by-law of the town to the effect that the town treasurer shall not pay money upon orders other than orders drawn by the selectmen.

MARCH 22, 1906.

GEORGE H. MARTIN, Esq., *Secretary, State Board of Education.*

DEAR SIR:— Your letter of March 20 requests my opinion upon the following specified questions:—

1. Is it within the rights of a school committee to draw orders directly upon the town treasury, without the intervention of the selectmen, for the payment of bills contracted for the support of schools, and is the treasurer under obligation to honor such orders?

2. Does the existence of a town by-law forbidding the treasurer to pay out any money, except upon orders drawn by the selectmen, affect the rights of the school committee in this regard?

R. L., c. 42, relating to public schools, in section 27 provides that the school committee—

shall have the general charge and superintendence of all the public schools, industrial schools, evening schools and evening high schools.

Section 28 provides that it—

shall select and contract with the teachers of the public schools, etc.

Section 34 provides that it—

shall direct what books shall be used in the public schools, etc.

Section 35 provides that it —

shall, at the expense of the town, purchase text books and other school supplies used in the public schools, and, subject to such regulations as to their care and custody as it may prescribe, loan them to the pupils of such schools free of charge, etc.

Section 37 provides that it —

shall, at the expense of the town and in accordance with appropriations therefor previously made, procure apparatus, reference books and other means of illustration.

It will be seen that the powers conferred upon the school committee in any city or town are very broad, and that they may contract with the teachers whom they desire to employ, and by such contract bind the town to pay the compensation determined upon.

So in *Batchelder v. the City of Salem*, 4 Cush. 599, the court said: —

By this statute, the committee has the power, absolutely and unconditionally, to agree upon the salaries of the teachers. There is no power given to any other men, or body of men, to contract with the teachers, and this power is given by the statute, and not by the town or city.

In this case it was held that the school committee might bind the town to pay to the teachers selected the amount of compensation agreed upon.

So in *Charlestown v. Gardner et al.*, 98 Mass. 587, it was said that: —

The power given to the school committee to contract with teachers necessarily implies and includes the power to determine their salaries.

So under St. 1826, c. 143, providing that “the school committee of each town shall procure class-books at the expense of the town and to be paid for out of the town treasury,” it was held in *Hartwell v. Littleton*, 13 Pick. 229, that the school committee might either buy the books on the credit of the town, or might themselves pay for them, and so make themselves creditors of the town.

In view of these cases, which beyond doubt establish the power

of a school committee to make expenditures for the purposes specified in the statutes and in connection with the duties therein imposed upon them, which the city or town for which they act will be bound to pay, I am of opinion that such committee may draw orders directly upon the town treasury, and that the selectmen have no power or authority in the premises to refuse such orders; and I think this is true notwithstanding that there may be in existence a town by-law which forbids the town treasurer to pay out money upon orders other than orders drawn by the selectmen. No by-law which is in contravention of a general statute can be valid (see *Commonwealth v. Wilkins*, 121 Mass. 356): and the clear effect of such a by-law as is referred to would be to limit and circumscribe the statutory powers of the school committee, and, in effect, to make them subordinate to and under the immediate direction of the selectmen, — a result not contemplated by the statutes.

Very truly yours,

DANA MALONE, *Attorney-General*.

Marine Insurance — Automobile — Loss by Collision.

The owner of an automobile may not, under the provisions of R. L., c. 118, § 29, relating to insurance against the perils of the sea and other perils usually insured against by marine insurance, including risks of inland navigation and transportation, be insured against loss caused by the collision of such automobile with another object, or against liability for damage caused thereby to other property.

APRIL 2, 1906.

HON. FREDERICK L. CUTTING, *Insurance Commissioner*.

DEAR SIR: — You ask my opinion upon the question whether a “collision clause” insuring the owner of an automobile, whereby the owner is insured against loss to the automobile caused by a collision with another object, and also against liability for damage caused by the automobile to other property through a collision, is permissible in this Commonwealth under a marine policy.

Section 29 of chapter 118 of the Revised Laws provides that a company duly authorized to transact the business of marine insurance may —

insure upon the stock or mutual plan vessels, freights, goods, money, effects, and money lent on bottomry or respondentia, against the perils of the sea and other perils usually insured against by marine insurance, including risks of inland navigation and transportation.

The clause in question in the policy submitted to me is similar to the usual collision clause in marine insurance, but altered to fit the case of an automobile. It provides as follows:—

This policy is extended to cover, whilst not in any conveyance, the risk of loss or damage to the automobile hereby insured, caused by collision with another object, whether moving or stationary, excluding always all claims for damage through detention, demurrage or loss of use.

And it is further agreed, that if the automobile hereby insured shall come in collision with another object, whether moving or stationary, and the assured become liable to pay and shall pay, any sum or sums for damages resulting therefrom to said other object, in such case these assurers will contribute towards the payment of the total amount of said damages, in the proportion that the sum insured under this policy bears to the total valuation of the automobile, as stated herein, provided that these assurers shall not in any event be held liable under this agreement for a greater sum than the amount insured under this policy.

It is also subject to the condition that there shall be no liability for any damage resulting from collision occurring while the automobile is being operated by any person under eighteen years of age, or in any race or speed test.

On Oct. 8, 1904, the Attorney-General gave an opinion to you to the effect that automobiles might properly be insured under a marine form of policy, but he did not have before him the collision clause which is now brought in question.

Section 29 of chapter 118 of the Revised Laws was first enacted in the insurance law of 1872 (c. 375, § 1), which provided as follows:—

Any ten or more persons residents of this Commonwealth, who shall have associated themselves together . . . with the intention to constitute a corporation for the purpose of transacting the business of insurance, either upon the stock or mutual principle, against loss or damage by fire, by lightning, by tempest, or by the perils of the sea, and other perils usually insured against by marine insurance companies, including risks of inland navigation and transportation, shall become a corporation . . . subject to all the duties, liabilities and restrictions set forth in all general laws which are or may be in force relating to insurance corporations.

Prior to that time there had been in force Gen. Sts., c. 58, § 32, providing as follows:—

Companies thus organized may insure vessels, freights, goods, money, effects, and money lent on bottomry or respondentia, against the perils of the sea and other perils usually insured against by marine insurance; and dwelling houses and other buildings, merchandise and other personal property, against loss by fire, according to their respective charters.

Section 65 provided that:—

No life insurance company shall issue policies insuring fire or marine risks.

Thus it appears that the phrase “perils usually insured against by marine insurance” is an old one in the statute law of Massachusetts, but that the additional words, “including risks of inland navigation and transportation,” were added thereto in 1872. I do not find any case in which the phrase “and other perils usually insured against by marine insurance” has been thoroughly analyzed or discussed, but in *Gage v. Tirrell*, 9 Allen, 299, 307, it was said as a dictum that:—

Perils of the seas embrace not only inevitable accidents arising from tempests, floods, earthquakes and other dangers happening without the intervention of man, but also those caused by collisions, fires, pirates and other occurrences, to the happening of which human agency directly contributes.

Although this case indicates that perils arising from human agency may be included in the phrase “perils of the seas” when used in an insurance policy, I think that the phrase “other perils usually insured against by marine insurance,” when used in the statute, must be considered as referring to the other perils which are usually stated in marine insurance policies, as the perils from men of war, fire, enemies, pirates, rovers, thieves, jettison, letters of mart and countermart and reprisals, takings at sea, arrests, restraints and detainments of all kings, princes and people, of what nation, condition or quality soever, and bartrary of the master and mariners.

The phrase “including risks of inland navigation and transportation” was probably added to make clear the right of a marine insurance company to make a policy upon goods immediately prior or subsequent to marine shipment when the transportation or situation of the goods on land could be considered as part of the marine voyage.

Marshall, in his book on marine insurance, published in 1865 (part I., chapter I., page 2), defines it as follows:—

Marine insurance is that which is applied to maritime commerce, and is made for the protection of persons having an interest in ships or goods on board from the loss or damage which may happen to them from the perils of the sea during a certain voyage or a fixed period of time.

I am informed by you that it has been customary for a number of years for marine insurance companies to make policies upon property in transit over land, and having no connection with any marine voyage, and also to make policies upon the liability of common carriers to the owners of property carried by them, and upon a number of other sorts of property and liability having no reference to marine transportation.

In the absence of any judicial determination, however, I do not think that the acts of the insurance companies themselves can be used to enlarge the plain meaning of the words in the statute, which give marine companies the right to make insurance covering only the perils of the seas and other perils usually insured against by marine insurance, including risks of inland navigation and transportation.

This construction is strengthened by the fact that R. L., c. 118, § 29, expressly authorizes companies to be formed for the purpose of effecting eleven kinds of insurance other than marine, of which one is—

against loss or damage to property arising from accidents to elevators, bicycles and vehicles, except rolling stock of railways.

The obvious intention of the Legislature was to provide distinct classes of insurance companies for making distinct forms of policies, and it limited the rights of each class of company by providing at the end of the section that:—

No such corporation shall transact any business other than that specified in its charter or agreement of association.

I am of opinion, therefore, that marine insurance companies in Massachusetts are not authorized to issue policies insuring an automobile owner against loss and liability caused by the collision of his automobile with another object.

Very truly yours,

DANA MALONE, *Attorney-General*.

Savings Banks — Legal Investments — Bonds of a Railroad Corporation having no Completed Roadbed.

A railroad company incorporated in the State of Rhode Island and Providence Plantations, under an act containing the provision, among others, that if such company fails to complete the location, lay-out and construction of its railroad on or before May 15, 1909, the charter shall be void and of no effect, which has filed its location and acquired by condemnation the land upon which to build its road, but has not otherwise complied with the conditions of its charter, and has constructed no physical railroad, is not a railroad company whose road is located wholly or in part in one of the New England States within the meaning of R. L., c. 113, § 26, cl. 3, par. b, which provides that savings banks may invest "in the first mortgage bonds of a railroad company incorporated in any of the New England states and whose road is located wholly or in part in the same."

APRIL 3, 1906.

Hon. WARREN E. LOCKE, *Chairman, Commissioners of Savings Banks.*

DEAR SIR:— My opinion is requested by you as to whether the Providence Terminal Company is a railroad company within the meaning of R. L., c. 113, § 26, cl. 3, par. b. This section provides that savings banks may invest:—

In the first mortgage bonds of a railroad company incorporated in any of the New England states and whose road is located wholly or in part in the same, guaranteed by a railroad company described in the preceding paragraph which is in possession of and is operating its own road.

The New York, New Haven & Hartford Railroad Company is undoubtedly "a railroad described in the preceding paragraph," and in possession of and operating its own road; so that the only question is whether the Providence Terminal Company is "a railroad company incorporated in one of the New England states and whose road is located wholly or in part in the same."

The company was chartered by an act of the General Assembly of the State of Rhode Island and Providence Plantations, passed April 13, 1904, and entitled "An Act in amendment of and in addition to an act entitled 'An Act to incorporate the New York, Providence and Boston and Old Colony Railroad Terminal Company,' passed by the General Assembly at its May session, A.D. 1891."

Section 1 provides that:—

The name of the New York, Providence and Boston and Old Colony Railroad Terminal Company, created by an act passed at the May session, A.D. 1891, is hereby changed to "The Providence Terminal Company."

Section 3 provides:—

Said company is hereby authorized and empowered to locate, lay out, construct, maintain, and operate, by steam or other power, a railroad of one or more tracks from a connection with the tracks operated by the New York, New Haven and Hartford Railroad Company, at some point near the Union Station in the city of Providence, thence crossing over Canal street and North Main street, keeping at least fifty feet north of the northeasterly corner of North Main street and Thomas street, and at least eighty feet north of the northwesterly corner of Thomas street and Benefit street, and running easterly, by a tunnel and the approaches thereto, to a point on the westerly bank of the Seekonk river between Red Bridge and Washington Bridge, thence easterly across said Seekonk river to connections with the tracks of the Providence and Worcester Railroad Company and of the Boston and Providence Railroad Corporation, and for this purpose said company may acquire a location not exceeding one hundred feet in width between said points of connection, and as much greater width at said points of connection as may be required to make such connections by proper curves and approaches, and said company may construct, maintain, and operate a bridge of one or more tracks across said river, with a suitable draw therein not less than ninety feet in the clear, so as not unnecessarily to obstruct navigation, and subject to the approval of the secretary of war.

Section 5 provides:—

Said company is hereby authorized and empowered to acquire, by condemnation, from time to time, such lands, and such interests and estates in lands, as said company may from time to time take under the authority of this act, in the manner hereinafter provided. . . .

From these sections it appears that the name of the Terminal Company was originally the New York, Providence & Boston & Old Colony *Railroad* Terminal Company; that it is empowered to locate, lay out, construct, maintain and operate, by steam or other power, a railroad; and to acquire property by condemnation. In other words, it is apparently clothed with the rights, and presumably the liabilities, of a public-service railroad corporation. Obviously, it is a railroad company, unless the omission

of the word "railroad" from its name prevents its becoming such a corporation. I do not think that this omission has such an effect.

The term "railroad" has been broadly interpreted in other statutes of the Commonwealth. Under St. 1887, c. 270, providing for employers' liability "by reason of the negligence of any person in the service of an employer who has the charge or control of any signal, switch, locomotive engine or train upon a railroad," it has been held that a short-line track built and operated by a city for the sole purpose of transporting gravel from one part of its water works to another was a railroad.

In *Coughlan v. Cambridge*, 166 Mass. 268, on p. 276, the court said:—

The track was a short and temporary affair, and the use of it and of the locomotive and cars was to continue only for a short time; but we think that it was a railroad within the meaning of the act.

From the powers given the Terminal Company and from the definition given to the term "railroad" in this State, I am of opinion that the company is a railroad within the meaning of the statute relating to savings bank investments.

But section 21 of the act of incorporation of the Providence Terminal Company provides that:—

If said company shall fail to begin the location, lay-out, and construction of its said railroad as provided by section 3 of this act on or before May 15th, A.D. 1906, and complete the same on or before May 15th, A.D. 1909, this act shall be void and of no effect, but the right of any person to recover damages by reason of anything theretofore done by said company shall in no wise be impaired.

The location of the railroad has been filed and the necessary proceedings in court taken, so that it has acquired by condemnation the land upon which to build the road, and it has issued bonds secured by first mortgage upon its terminals, railroad and franchise, which are guaranteed by the New York, New Haven & Hartford Railroad Company, but until the road is completed the company has not an indefeasible charter, but merely one that is subject to being rendered void in 1909. I also think that in the phrase "whose road is located wholly or in part in the same," in R. L., c. 113, § 26, cl. 3, par. *b*, the words "whose road is located" must be interpreted to refer to a physical roadbed completely constructed, and not to a location in the narrow sense of

a place dedicated to the easement of the railroad and identified either by being plotted out on a map or by stakes driven in the ground. The purpose of the act itself leads inevitably to this conclusion. That purpose being to limit the field of investment to obligations secured in the most thorough manner, it can hardly be fulfilled if the act is so construed as to permit a company, having nothing but a charter and the condemnation of the land upon which to build the road, to mortgage these scanty assets and sell its bonds to savings banks.

Upon the whole, therefore, although the matter is not free from doubt, and might bear a technical construction the other way, I am of opinion that though the Providence Terminal Company is a railroad company within the meaning of the act, its first mortgage bonds, guaranteed by the New York, New Haven & Hartford Railroad Company, are not legal investments for savings banks in Massachusetts, and will not be so until the construction of the roadbed is completed, and then only if it was begun before May 15, 1906, and finished before May 15, 1909.

Very truly yours,

DANA MALONE, *Attorney-General*.

Insurance — Rebate — Commission on Policy on Life of Officer or Agent of Company.

R. L., c. 118, § 68, providing in part that no life insurance company doing business in this Commonwealth, nor any agent thereof, shall "pay or allow, or offer to pay or allow as inducement to insurance, any rebate of premium payable on the policy, . . ." prohibits the allowance by any such company to its agent of any commission on the premium on a policy upon the life of such agent, or the allowance to an officer of such company of any rebate of or commission on the premium on a policy upon the life of such officer.

APRIL 6, 1906.

HON. FREDERICK L. CUTTING, *Insurance Commissioner*.

DEAR SIR:— You ask the two following questions relative to R. L., c. 118, § 68:—

1. If it is a violation of said statute for a life insurance company, duly authorized to transact the business of life insurance in this Commonwealth, to allow its agent a commission on the premium on a policy on his own life?

2. If it is a violation of said statute for such a company to pay or allow an officer of the company a rebate of or a commission on the premium on a policy on his own life?

R. L., c. 118, § 68, is as follows:—

No life insurance company doing business in this commonwealth shall make or permit any distinction or discrimination in favor of individuals between insurants of the same class and equal expectation of life in the amount or payment of premiums or rates charged for policies of life or endowment insurance, or in the dividends or other benefits payable thereon, or in any other of the terms and conditions of the contracts it makes; nor shall any such company or any agent thereof make any contract of insurance, or agreement as to such contract, other than as plainly expressed in the policy issued thereon; *nor shall any such company or agent pay or allow, or offer to pay or allow as inducement to insurance, any rebate of premium payable on the policy, or any special favor or advantage in the dividends or other benefit to accrue thereon, or any valuable consideration or inducement not specified in the policy contract of insurance.*

The other sections of the statute which bear upon these questions are sections 87, 89 and 111. Section 87 provides:—

Every domestic insurance company shall file with the insurance commissioner the name and residence of each person it appoints or employs to act as its agent in this commonwealth; *and whoever shall assume to act as such agent, or, unless a licensed broker, shall in any manner for compensation aid in negotiating contracts of insurance on behalf of such corporation for a person other than himself, prior to the filing of such notice of appointment, shall be subject to the penalties of section one hundred and eleven.*

I am of opinion that both questions should be answered in the affirmative. The object of section 68 is, obviously, to prevent any insurant from obtaining in any way, directly or indirectly, an advantage over any other insurant of the same class. The object of section 87 is to permit registered agents and licensed brokers, and no others, to negotiate contracts of insurance for persons other than themselves. I do not think the phrase “for a person other than himself” was meant by the Legislature to be joined with the phrase “in any manner for compensation” in such a way as to indicate that a person could negotiate a contract for himself for compensation. The object of the section, as a whole, was, in my opinion, to exempt persons from liability who either negotiate contracts of insurance for themselves or for others, but gratuitously.

I think this interpretation is borne out by the language of

section 89, where it is provided that "an officer of a company or a person appointed as its agent for that purpose, or acting without compensation," may negotiate insurance. The words in this section, "or acting without compensation," to make sense must qualify the word "person," *i.e.*, so as to read, "a person appointed as its agent or acting without compensation may," etc. These provisions indicate, to my mind, that it is perfectly proper under any circumstances for an officer of a domestic insurance company, or for a person appointed as its agent, or for a duly licensed broker, or for a person acting for himself solely, or for a person acting for others without compensation, to negotiate insurance, provided that they do not violate section 68 with respect to giving the person insured some special favor or advantage. The fact that all these persons may lawfully negotiate insurance does not give them the right to negotiate insurance in any manner in which the company itself could not negotiate.

I think it may be assumed that section 68, as well as the other sections above referred to, was enacted at a time when life insurance in Massachusetts was carried on as it is to-day, by the active solicitation of persons to be insured by agents and brokers; and I think it may further be assumed that the Legislature knew that the ordinary method of paying for such work was by commissions upon the business done by such agents and brokers.

The question, therefore, narrows itself to this: Is the granting of the customary commission to an agent or an officer of a corporation for securing a policy on his own life a rebate paid or allowed as an inducement to insurance? I am of opinion that it is. It is certainly a rebate paid or allowed, because it is, though in the form of a commission, an allowance to the person insured, given for no services rendered. It can hardly be maintained that it is a service rendered to persuade one's self to take out insurance in one's own company. I think it is, further, a payment or allowance *as an inducement to insurance*. To test this, let us suppose that the agent of a company desired insurance in a first-class company. If he went to the agent of some other company he would pay the ordinary premium and the other agent would get the commission. If he said to the other agent, "I will insure myself in your company through you if you will insure yourself in my company through me, and we will thereby each get a commission," I believe that such a contract would be unlawful under section 68, because it would amount to some special inducement to insurance, paid or offered to each.

Can the agent, then, accomplish this same result by writing his own insurance himself? In other words, can he stand in the dual position of the insurant and the person negotiating the contract? I am of opinion that he cannot, and that when he applies to the company for a policy he stands as a would-be insurant and must be treated as such, and that he cannot be benefited by the payment or allowance to him of any sum, whether it is in terms a commission or a rebate.

Very truly yours,

DANA MALONE, *Attorney-General*.

*Registered Pharmacist—Prescription—Registered Physician—
Place of Residence.*

A registered pharmacist may, under the provisions of St. 1906, c. 281, fill a prescription written by a registered physician practising medicine in the city or town where such registered pharmacist is engaged in business, without regard to the place of residence of such physician.

MAY 9, 1906.

WILLIAM F. SAWYER, Esq., *Secretary, Board of Registration in Pharmacy.*

DEAR SIR:—I am in receipt of your letter of the 7th inst., in which you ask if a registered pharmacist can fill a prescription written by a physician residing in another city or town, under chapter 281 of the Acts of 1906, and I reply that a registered pharmacist may fill such prescription given by a registered physician practising in such city or town, whether he resides there or not.

Very truly yours,

DANA MALONE, *Attorney-General*.

*Board of Registration in Pharmacy—Registered Pharmacist—
Intoxicating Liquor—Sale—Certificate.*

A registered pharmacist who holds a certificate issued by the Board of Registration in Pharmacy, under the provisions of R. L., c. 100, § 23, and stating that such pharmacist is a proper person to be entrusted with a license to sell intoxicating liquor, as provided in section 21, such certificate having been issued before the passage of St. 1906, c. 281, authorizing registered pharmacists to sell without license intoxicating liquor upon prescriptions of registered physicians practising within the same city or town, under the conditions set forth in such chapter, must, before taking advantage of the provisions of St. 1906, c. 281, receive a new certificate of fitness from such Board.

MAY 25, 1906.

WILLIAM F. SAWYER, Esq., *Secretary, Board of Registration in Pharmacy.*

DEAR SIR:— In your letter dated May 24 you request my opinion upon the following question:—

A certificate having been issued to a registered pharmacist previous to May 1, 1906, in accordance with section 23, chapter 100, and the owner of such certificate having been refused a sixth-class license, can the owner of said certificate sell intoxicating liquor on a physician's prescription in accordance with chapter 281 of the Acts of 1906, without obtaining another certificate applicable to said chapter 281, Acts of 1906?

In reply to your inquiry I beg to say that in my opinion a registered pharmacist who holds a certificate issued in accordance with the provisions of section 23 of chapter 100 of the Revised Laws, before St. 1906, c. 281, took effect, and who has not received a sixth-class license, is not authorized to sell intoxicating liquor on a physician's prescription in accordance with chapter 281 of the Acts of 1906 without obtaining another certificate, issued in accordance with the provisions of section 2 of chapter 281 of the Acts of 1906.

Very truly yours,

DANA MALONE, *Attorney-General.*

*Sealer of Weights and Measures — Inspection — Mechanical
Devices for Measuring Value of Commodity weighed.*

The duty of the Deputy Sealer of Weights and Measures, and of sealers of weights and measures appointed in the several cities and towns under the provisions of R. L., c. 62, § 18, is confined to a determination of the accuracy of such appliances as register weights and dry or liquid measures, and does not require an examination of such mechanical devices as purport to register the value of the commodity weighed or measured.

JUNE 14, 1906.

HON. ARTHUR B. CHAPIN, *Treasurer and Receiver-General and Sealer of Weights and Measures.*

DEAR SIR:— Your inquiry of June 11 requires my opinion upon the question whether or not the Sealer of Weights and Measures has authority to seal and test computations "on barrel-shaped scales, so called, which register the price of the amount purchased as well as the weight in pounds and ounces."

I am advised that the scales in question are known as “computing scales,” and display the price of the article weighed upon the platform as well as the weight of such article.

R. L., c. 62, § 8, provides for the appointment of a Deputy Sealer of Weights and Measures, whose duty, as determined by section 9, is to “try, adjust and seal the standard weights, measures and balances of every city and town at least once in five years. . . . He may also inspect the weights, measures and balances of any person which are used for sealing any goods, wares, merchandise or other commodity, or for public weighing in any city or town, and if he finds them inaccurate he shall forthwith inform the mayor or selectmen who shall cause the provisions of this chapter to be enforced.”

Section 10 provides that the deputy “shall keep a record in detail of the places visited, and of the weights, measures and balances tested by him. . . .”

A consideration of the provisions of this chapter and of the duties imposed upon the Deputy Sealer of Weights and Measures, as well as upon sealers of weights and measures appointed in the various cities or towns in accordance with the requirements of such statute, shows conclusively that the responsibility of such officers is confined to the determination of the accuracy of appliances for registering weights and measures as enumerated in section 6 relating exclusively to quantity, and that there is no authority to permit the trial, adjustment and sealing of such appliances as register the pecuniary value of any article weighed.

The duty and responsibility of the officers in the premises are, therefore, to determine only the accuracy of such appliances as register weights and dry or liquid measures, and do not extend to such mechanical devices as purport to register the value of the commodity weighed.

Very truly yours,

DANA MALONE, *Attorney-General*.

Explosives — Storage — “Building” — Iron Tank for keeping Gasolene.

The word “building” as used in St. 1904, c. 370, § 3, as amended by St. 1905, c. 280, providing that no building shall be erected or used in any city or town for the keeping, storage, manufacture or sale of gunpowder and certain other explosives without a license from the mayor and aldermen of a city or the selectmen of a town, a permit from the Chief of the District Police, or some person designated by him, applies to and includes an iron

tank, closed except by pipe connections, and placed upon an uncovered brick foundation, designed and intended as a "container" for gasoline, and would apply to and include such a structure, even if under ground, from which the liquid is taken by means of a pump.

JUNE 20, 1906.

JOSEPH E. SHAW, Esq., *Chief, Massachusetts District Police.*

DEAR SIR:—Replying to your letter of the 12th, in which you ask for my opinion as to whether the word "building," as used in section 3 of chapter 370 of the Acts of 1904, as amended by chapter 280 of the Acts of 1905, applies to or includes an iron tank closed except by pipe connections and placed upon a brick foundation uncovered, and intended as a "container" for gasoline to be kept for sale, I have to say that in my opinion it does so apply. Considering the nature of the articles to be stored, namely, crude petroleum or any of its products, or other inflammable fluids, and the likelihood that they would be stored in a tank, so called, I think the Legislature intended to include such a structure in the word "building;" otherwise, a structure of any size might be erected for the purpose of the storage of petroleum or other inflammable fluids, without any regulations applying thereto.

I am also of opinion that the word "building" would cover a tank similarly constructed, for a similar purpose, if underground, and the liquid pumped therefrom.

Very truly yours,

DANA MALONE, *Attorney-General.*

Railroad Corporations—Acquisition and Control of Stock and Bonds of Domestic Street Railway Companies—Control of Domestic Street Railway Companies—Leasing—Forfeiture of Charter.

House Bill No. 1358, providing in section 1 that "it shall be unlawful for a railroad corporation operating a railroad in this Commonwealth to acquire, own or hold, directly or indirectly, the stock or bonds of any street railway company having a location in any city or town in this Commonwealth, or to lease the franchise and property of any such street railway," and in section 2, that "upon petition of the attorney-general of the Commonwealth to the supreme court in equity . . . a receiver shall be appointed who shall take possession and control of the property of any street railway" included in section 1, with further provision in section 4 for forfeiture of the charter of such company, after due notice and hearing, is ineffective to prevent the purchase of the stock of a domestic street railway by a railroad corporation chartered in another State and duly authorized thereto by the laws of that State.

Such bill prohibits the leasing of the franchise of a domestic street railway company by a railroad corporation operating a steam railroad within the Commonwealth.

By reason of the provision for the dissolution of the charter of a domestic street railway company if its stock or bonds are owned or controlled, directly or indirectly, by a railroad corporation operating a steam railroad within the Commonwealth, such bill would prevent such acquisition and control.

JUNE 21, 1906.

To the Hon. JOHN N. COLE, *Speaker of the House of Representatives.*

SIR:—I have the honor to acknowledge the receipt of an order adopted by the House of Representatives on the nineteenth day of June, requiring the opinion of the Attorney-General upon certain questions regarding House Bill No. 1358, entitled "An Act relative to Investments by Railroad Corporations in Street Railway Companies."

The bill submitted to me is in form as follows:—

SECTION 1. It shall be unlawful for a railroad corporation operating a railroad in this Commonwealth to acquire, own or hold, directly or indirectly, the stock or bonds of any street railway company having a location in any city or town in this Commonwealth, or to lease the franchise and property of any such street railway company, or to become an associate in the formation of a company for the purpose of constructing, operating and maintaining such a street railway.

SECTION 2. Any railroad corporation operating a railroad in this Commonwealth which now owns, directly or indirectly, stocks or bonds of a street railway company having a location in any city or town in this Commonwealth is hereby requested to sell and dispose of said stock or bonds within one year from the time this bill becomes a law.

SECTION 3. Upon the petition of the attorney-general of the Commonwealth to the supreme court in equity and such notice as said court may order to parties in interest, a receiver shall be appointed who shall take possession and control of the property of any street railway company having a location in a city or town in this Commonwealth the capital stock or bonds of which are believed to be owned or controlled by any railroad corporation operating a railroad in this Commonwealth.

SECTION 4. After a hearing upon said petition, if the court shall find that the capital stock or any part thereof or bonds or any part thereof of any street railway company having a location in the Commonwealth is held directly or indirectly by any railroad corporation operating a railroad in the Commonwealth, or that the franchise of any street railway company is held by lease by any railroad cor-

poration operating a railroad in this Commonwealth, the court shall enter a decree that the charter and franchise of such street railway company are forfeited and that its offices be closed, and shall direct said receiver to sell and dispose of the property and franchise of said street railway company and apply the funds received from such sale to the payment of debts and liabilities of such street railway company in accordance with the provisions of the statutes of the Commonwealth applicable to insolvent debtors.

SECTION 5. After the payment of debts and liabilities of such street railway company and the payment of expenses of said receivership the remaining surplus, if any there be, shall be ordered to be distributed as a dividend to stockholders of said street railway company.

SECTION 6. This act shall take effect upon its passage.

The first inquiry presented by the honorable House of Representatives is "whether the bill annexed is legally sufficient to prevent the purchase of the stock of street railway companies having a location in this Commonwealth by railroad corporations operating steam railroads in this Commonwealth."

Section 1 of the bill in terms forbids the purchase by a railroad corporation operating a steam railroad within the Commonwealth of the stock of any street railway company having a location therein. It is, however, to be observed that in the case of a railroad corporation chartered by this Commonwealth such acquisition of stock is already prohibited by the provision of R. L., c. 111, § 77, that:—

No railroad corporation, unless authorized by the general court or by the provisions of the following five sections, shall directly or indirectly subscribe for, take or hold the stock or bonds of or guarantee the bonds or dividends of any other corporation;

but it is doubtful if either of these statutes can effectually prevent a transaction of the character described when such transaction is the act of a corporation chartered in another State, and done in and under the lawful authority of that State. If, therefore, House Bill No. 1358 is to be construed as applicable as well to corporations chartered elsewhere as to those chartered by the Commonwealth, in my opinion it is ineffective to prevent the purchase of the stock of a domestic street railway company by a railroad corporation chartered in another State and duly authorized thereto by the laws of that State.

To the second inquiry of the honorable House of Representa-

tives, "whether the bill annexed is legally sufficient to prevent the leasing of the franchise of street railways having a location in any city or town in this Commonwealth by railroad corporations operating steam railroads in this Commonwealth," I reply that the bill prohibits the leasing of the franchises of domestic street railways by railroad corporations operating steam railroads within the Commonwealth, but I ought to say that the leasing of the franchise of a domestic street railway company by a railroad corporation is now, in my opinion, without authority in law.

In the third inquiry of the honorable House of Representatives my opinion is sought upon the question "whether the bill annexed prevents the control, directly or indirectly, of street railways having a location in any city or town in this Commonwealth by railroad corporations operating steam railroads in this Commonwealth." I am of opinion that by reason of the provisions contained in sections 3 and 4, providing for the dissolution of a domestic street railway corporation whenever the stock of such corporation or any part thereof shall be found to be directly or indirectly owned or controlled by a railroad corporation operating a steam railroad within the Commonwealth, the proposed bill would prevent such ownership and control.

The fourth inquiry is as follows: "If in the opinion of the Attorney-General the bill annexed fails to prevent the ownership of the stock of said street railway companies, or the leasing of the franchise of said street railway companies, and, in short, the control, directly or indirectly, of said street railway companies by railroad corporations operating street railways in this Commonwealth, what amendments he would suggest to accomplish the end which this bill is intended to accomplish."

As already pointed out, House Bill No. 1358, if passed, would probably prevent the ownership of the stock of street railway companies, but the form of the same can be improved, and I have the honor to advise the honorable House of Representatives that in my opinion the substance and purpose of the same can be accomplished so far as may be by the passage of an act in substance as follows:—

If a foreign corporation acquires, owns or controls, directly or indirectly, capital stock, bonds or other evidences of indebtedness of any domestic street railway company having a location in any city or town in this Commonwealth, unless authorized so to do by the laws of this Commonwealth, the supreme judicial court shall have juris-

diction in equity in its discretion to dissolve such domestic street railway company, and the attorney-general shall institute proceedings for such dissolution and for the proper disposition of the assets of such company.

Very truly yours,

DANA MALONE, *Attorney-General*.

Cities or Towns — Massachusetts Hospital for Feeble-minded — Liability for Support of Inmates — Notice.

R. L., c. 85, § 20, providing that "a city or town in which an inmate of the state hospital is found to have a legal settlement shall be liable to the commonwealth in like manner as one town is liable to another in like cases," does not limit the liability of such city or town to a period of three months next preceding the date of notice, as is the case between towns under R. L., c. 81, § 17, and such liability is not affected by want of notice.

JULY 18, 1906.

J. F. LEWIS, M.D., *Superintendent of State Adult Poor.*

DEAR SIR:— You request my opinion upon the claim made by the Commonwealth against the town of Winthrop for the support of Catherine F. Ryan, who was committed to the School for the Feeble-minded on March 12, 1905, by a Suffolk court. You say that there was some difficulty in obtaining her history, and that you were not justified in claiming settlement in the town of Winthrop until Nov. 22, 1905. Denial of settlement was made December 4, and, later, settlement was acknowledged and the school sent a bill to the town, which covered the whole period from the date of commitment, March 12, 1905. The town of Winthrop has taken the position that, under R. L., c. 85, § 20, it is not responsible for the charges for a period more than three months prior to the first notice given to it, which was on Nov. 22, 1905. The question is whether this contention of the town is sound.

The provision under which towns are liable for the support of settled inmates of the Massachusetts School for the Feeble-minded is found in R. L., c. 81, § 120, which provides as follows:—

The charges for the support of each inmate in the custodial department of said school shall be three dollars and twenty-five cents a week, and shall be paid quarterly. Such charges for those not having known settlements in the commonwealth shall, after approval by the state board of insanity, be paid by the commonwealth, and may afterward be recovered by the treasurer and receiver general of such

inmates, if of sufficient ability, or of any person or kindred bound by law to maintain them, or of the place of their settlement, if subsequently ascertained. . . .

The facts of this case bring it directly within this provision of law. This is in effect similar to the section for the recovery of the charges for the support of insane persons in the various insane hospitals, which is found in R. L., c. 87, § 78. In neither of these sections is there any suggestion that the provision of R. L., c. 81, § 17, that as between towns the time for which recovery may be had is limited to three months next preceding the date of notice, are applicable to the Commonwealth.

The section upon which the town relies is R. L., c. 85, § 20, which is as follows:—

A city or town in which an inmate of the state hospital is found to have a legal settlement shall be liable to the commonwealth for his support in like manner as one town is liable to another in like cases; and, in such case, the state board of charity shall adopt such measures relative to notice, removal of a pauper and recovery of expenses as are prescribed for towns in like cases.

This provision refers to the charges for the support of paupers at the State hospitals, and has no reference whatsoever to the charges for the support at the insane hospitals or at the school for the feeble-minded.

The case of *Adams v. The Inhabitants of Ipswich*, 116 Mass. 570, is conclusive of the present question. That was a case in which the Treasurer of the Commonwealth brought suit for the support of an insane pauper committed to the Northampton Lunatic Hospital. The town set up the defence that there had been no notice to it under the statute. The court said:—

The right of recovery in behalf of the commonwealth is not governed by the provisions regulating claims between different towns. It is not limited by reason of want of notice.

At this time the provisions of G. S., c. 71, § 49, were in force, and were in effect the same as R. L., c. 85, § 20, upon which the town of Winthrop relies now.

Consequently, there can be no question but that the town is liable for the full amount claimed from the date of commitment.

Very truly yours,

DANA MALONE, *Attorney-General*.

Massachusetts Highway Commission — Telegraph, Telephone and Electric Light Poles — Original Locations.

The Massachusetts Highway Commission have no jurisdiction to grant original locations for telephone, telegraph or electric light poles independently of the local board, which, under the provisions of St. 1906, c. 117, are constituted the tribunals for that purpose.

JULY 18, 1906.

A. B. FLETCHER, Esq., *Secretary, Massachusetts Highway Commission.*

DEAR SIR: — The Massachusetts Highway Commission request my opinion upon the question of their jurisdiction in the matter of granting locations for lines of telephone, telegraph or electric light poles on State highways.

R. L., c. 122, § 2, as amended by Acts of 1903, c. 237, and Acts of 1906, c. 117, is as follows: —

The mayor and aldermen of a city or the selectmen of a town through which the lines of a company are to pass shall give the company a writing specifying where the poles may be located, the kind of poles, the height at which, and the places where, the wires may run. Any company, except street railway companies, desiring permission to erect poles, piers, abutments or other fixtures upon or along any public way shall, in writing, petition the said mayor and aldermen or selectmen therefor. A public hearing shall be held on such petition, and written notices of the time and place at which such hearing will be held shall be mailed at least three days before said hearing, by the clerk of the city or the selectmen of the town in which the petition for locations has been made, to the owners of real estate along the ways or parts of ways upon which it is proposed to construct said line, as determined by the last preceding assessment for taxation. The clerk of the city or the selectmen of the town shall endorse upon the order or specification of locations granted, his or their certificate that notices were sent and a hearing held as herein provided, and no such order or specification shall be valid without such certificate. After the erection of the lines the mayor and aldermen or selectmen may, after giving the company or its agents an opportunity to be heard, or upon petition of the company without hearing or notice, direct any alteration in the location or erection of the poles, piers or abutments, and in the height of the wires; and no permit shall be required for renewing, repairing or replacing poles, piers, abutments or other fixtures once erected under the provisions of law. Such certificates, specifications and decisions shall be recorded in the records of the city or town.

R. L., c. 47, which relates to State highways, contains no specific provision dealing with the location of telegraph, telephone or electric light poles on State highways. There are two sections which refer to the jurisdiction of the State Highway Commission, sections 11 and 21.

Section 11 provides:—

Said commission shall keep all state highways reasonably clear of brush, shall cause suitable shade trees to be planted thereon if practicable, and may establish and maintain watering troughs upon said highways. No opening shall be made in any such highway nor shall any structure be placed thereon, nor shall any structure which has been placed thereon be changed or renewed, except in accordance with a permit from the commission, which shall exercise complete and permanent control over such highways.

Section 21 provides:—

No state highway shall be dug up for laying or placing pipes, sewers, poles, wires or railways or for other purposes, and no tree shall be planted or removed or obstruction placed thereon, without the written permit of the highway commission, and then only in accordance with the regulations of said commission; and the work shall be done under the supervision and to the satisfaction of said commission, and the entire expense of replacing the highway in as good condition as before shall be paid by the persons to whom the permit was given or by whom the work was done; but a city or town may dig up such state highway without such approval of the highway commission in case of immediate necessity; but in such cases it shall be forthwith replaced in as good condition as before at the expense of the city or town. Said commission shall give suitable names to the state highways, and may change the name of any way which becomes a part of a state highway. They shall erect suitable guide posts at convenient points along state highways.

In a brief filed by counsel for the telegraph company, and annexed to the communication submitted by the State Highway Commission, it is contended that the use of the words “shall exercise complete and permanent control over such highways” is sufficient to vest in the commission the right and power to grant locations for telegraph or telephone poles upon State highways, independently of any action upon the part of the mayor and aldermen in the case of cities or of boards of selectmen in the case of towns.

I am of opinion, however, that a consideration of section 21, above quoted, shows conclusively that such was not the purpose of the Legislature and is not the effect of section 11. Section 21 clearly contemplates that the State Highway Commission, in the matter of the placing of pipes, sewers, poles or wires, shall act only in a supervisory capacity, and shall have no authority to grant original locations for telegraph or telephone poles independently of the local boards which are constituted the tribunals for that purpose under the provisions of St. 1906, c. 117. (See, also, 1 Op. Attys.-Gen. 317.) It follows, therefore, that the Massachusetts Highway Commission have no authority or jurisdiction to grant original locations for telephone, telegraph or electric light poles.

Very truly yours,

DANA MALONE, *Attorney-General*.

Hours of Labor — Insane Hospital — Day's Work — Half-holiday — Sunday Employment — Work by the Hour — Appropriations.

St. 1906, c. 517, § 1, providing, in part, that "eight hours shall constitute a day's work for all laborers, workmen and mechanics now or hereafter employed by the Commonwealth, . . . but in cases where a Saturday half-holiday is given the hours of labor upon the other working days of the week may be increased sufficiently to make a total of forty-eight hours for the week's work," does not require a nine-hour wage, and does not prohibit the employment of laborers, workmen and mechanics by the Commonwealth for more than eight hours a day, when the contract for such employment is by the hour.

Such statute provides for an eight-hour day upon Sunday as well as upon other days of the week for persons properly employed upon that day, and does not restrict the employment of persons required to work seven days a week to forty-eight hours.

If a half-holiday is given, it must be a Saturday half-holiday.

If the appropriations for the maintenance of the Worcester Insane Hospital are fixed for the year, the trustees of such hospital are not authorized to exceed the same to comply with the provisions of such chapter.

JULY 26, 1906.

T. H. GAGE, JR., Esq., *Trustee of the Worcester Insane Hospital*.

DEAR SIR: — In your letter dated July 25, you state that the trustees of the Worcester Insane Hospital desire my opinion in regard to certain aspects of the so-called eight-hour law, passed at the last session of the Legislature.

This act is chapter 517 of the Acts of 1906, and provides in its first section that:—

Eight hours shall constitute a day's work for all laborers, workmen and mechanics now or hereafter employed, by or on behalf of the Commonwealth, or of any county therein, or of any city or town which has accepted the provisions of section twenty of chapter one hundred and six of the Revised Laws; but in cases where a Saturday half-holiday is given the hours of labor upon the other working days of the week may be increased sufficiently to make a total of forty-eight hours for the week's work.

To your questions I reply as follows:—

1. Does the eight-hour law carry with it a nine-hour wage?

It does not require a nine-hour wage.

2. Can laborers, workmen and mechanics in State institutions work more than eight hours per day, and if so, under what conditions?

In my opinion, laborers, workmen and mechanics working in State institutions may, if employed by State officials by the hour, work more than eight hours a day. St. 1906, c. 517, § 1, is similar in terms to the federal act of June 25, 1868 (15 Stat. 77), Rev. Sts., § 3738, which provides that "eight hours shall constitute a day's work for all laborers, workmen and mechanics who may be employed by or on behalf of the government of the United States."

In the case of *United States v. Martin*, 94 U. S. 400, the United States Supreme Court had this act under consideration, and, speaking by Mr. Justice Hunt, said:—

This was a direction by Congress to the officers and agents of the United States, establishing the principle to be observed in the labor of those engaged in its service. It prescribed the length of time which should amount to a day's work, when no special agreement was made upon the subject. There are several things which the act does not regulate, which it may be worth while to notice.

First.—It does not establish the price to be paid for a day's work. . . .

Second.—The statute does not provide that the employer and the laborer may not agree with each other as to what time shall constitute a day's work. . . .

We regard the statute chiefly as in the nature of a direction from a principal to his agent, that eight hours is deemed to be a proper length of time for a day's labor, and that his contracts shall be based upon that theory. . . .

It is to be noticed that since this decision an act has been passed (Act of Aug. 1, 1892, chapter 352, 27 Stat. 340) relating to hours of labor of laborers and mechanics employed upon public works of the United States and of the District of Columbia, which expressly provides that it shall be unlawful to require or permit a laborer or mechanic to work more than eight hours in any calendar day.

The Massachusetts statute regulating the hours of labor has been construed by two of my predecessors. St. 1890, c. 375, provided that:—

Nine hours shall constitute a day's work for all laborers, workmen and mechanics now employed or who may be employed by or on behalf of the Commonwealth of Massachusetts or any city or town therein; and all acts and parts of acts inconsistent with this act are hereby repealed.

On April 24, 1891, the Hon. Albert E. Pillsbury (1 Op. Attys.-Gen., 10), then Attorney-General, advised the Governor that this statute did not prohibit the employment of labor in State institutions for more than nine hours a day, if such labor was contracted for and paid for by the hour.

By St. 1891, c. 350, this act was amended so as to apply to counties. By St. 1893, c. 406, it was provided:—

All contracts hereafter made by or on behalf of the Commonwealth requiring the employment of manual labor shall provide that persons employed in the performance of such labor under any such contract shall not be required to work more than nine hours in each day, and that said nine hours shall constitute a day's work.

In St. 1894, c. 508, §§ 7 and 8, the provisions of St. 1890, c. 375, as amended, and St. 1893, c. 406, were substantially re-enacted. This act also provided a penalty for the violation of its provisions.

St. 1899, c. 344, § 1, provided that eight hours should constitute a day's work for laborers, workmen and mechanics employed by a city or town, and section 3 of that chapter, amended by St. 1900, c. 357, provided that this act should take effect only upon its acceptance by the city or town.

On May 14, 1900, the Hon. Hosea M. Knowlton, then Attorney-General, in an opinion, said:—

St. 1894, c. 508, § 7, which provides that "Nine hours shall constitute a day's work for all laborers," etc., refers only to employment

by the day. It does not and is not intended to prohibit the employment of labor by the hour, if the laborer is willing to be so employed.

If a laborer is told that he can only be employed upon his agreement to work more than nine hours per day at a given rate per hour, and accepts the employment upon such terms, such employment is an evasion of the law, but not, in my judgment, a violation of it. Being a penal law, it is to be construed strictly. A person so employed, however powerful the inducement, is, nevertheless, in contemplation of law, working voluntarily, and the case, so far as the statute is concerned, is the same as though no such threat were held out to him. Employment by the hour is not within the statute.

St. 1894. c. 508, §§ 7 and 8, and St. 1899, c. 344, as amended, appear as R. L., c. 106, §§ 19, 20 and 21, without substantial changes, and the same chapter contains a provision for penalty.

The present statute reduces the number of hours in a day's work for the Commonwealth or a county from nine to eight, with a provision that the number of hours may be increased if a Saturday half-holiday is given; otherwise, however, the law is not materially changed, and the statements quoted above from the opinion of my predecessor are, it seems to me, applicable to the law as it now stands, if the word "eight" be substituted for the word "nine."

3. What application has the act to laborers, workmen and mechanics whose duties ordinarily call for Sunday work?

The statute provides for an eight-hour day on Sunday as well as on other days of the week for persons properly employed on that day as well as on other days of the week.

4. In cases where the ordinary duties of laborers, workmen and mechanics require them to work seven days a week, does the law restrict their employment to a total of forty-eight hours, or does fifty-six hours in such cases constitute a week's work?

The law does not restrict the employment of persons required to work seven days a week to a total of forty-eight hours.

5. If a half-holiday is given, must it be a Saturday half-holiday?

Yes; if the half day is to be made up on other working days.

6. If the appropriations for the maintenance of institutions are fixed for the year, shall we be warranted in overrunning the same to comply with the provisions of the eight-hour law?

No.

Very truly yours,

DANA MALONE, *Attorney-General*.

Governor — Registered Bonds of the Commonwealth — Signature — Rubber Stamp.

The Governor may affix his signature to registered bonds issued by the Commonwealth by means of a rubber stamp, provided such stamp is retained in his possession and applied by him, or, in his presence, by some one authorized by him to make such application.

JULY 31, 1906.

Hon. ARTHUR B. CHAPIN, *Treasurer and Receiver-General.*

DEAR SIR:—Replying to your letter of the 23d, in which you ask my opinion as to whether His Excellency the Governor can affix his name by a rubber stamp to registered bonds issued by the Commonwealth, or whether it is necessary for him to personally sign with his own hand, I have to say that in my opinion he may impress his name with a stamp instead of a pen, provided he keep the same in his possession and apply it himself or cause it to be applied in his presence. The Attorney-General of the United States, in an opinion (1 Op. Attys.-Gen. 670) to the President in reply to a similar question, decided "that the adoption and acknowledgment of a signature written by another makes it a man's own; that there will be great difficulty in maintaining the proposition as a legal one, that when the law required signing it means that it must be done with pen and ink; that a signature made with straw dipped in blood would be equally valid and obligatory; he may write his name in full or may write his initials or may print his initials with a pen; that pen may be made of a goose quill or of metal; and I see no legal objection to its being made in the form of a stamp or copperplate. It is still his act; it flows from his assent, and is the evidence of that assent."

Very truly yours,

DANA MALONE, *Attorney-General.*

Taxation — Exemption — "Farming Utensils" — Person.

Under the provisions of R. L., c. 12, § 5, cl. 11, exempting from taxation among other specified articles of property, the "farming utensils of every person," such exemption should in general be confined to implements, tools and utensils used by any person in the pursuit of agriculture.

As used in such statute, the word "person" does not include a corporation.

SEPT. 28, 1906.

Hon. WILLIAM D. T. TREFRY, *Tax Commissioner.*

DEAR SIR:—Replying to your request for an opinion as to exemption from taxation by local assessors of farming utensils

of every person, under R. L., c. 12, § 5, cl. 11, a list of articles which have in some instances been construed as exempt having been furnished me, I am of opinion that you should adopt a somewhat arbitrary rule. In my opinion the following would be exempt:—

All hand tools for farming.
Plow, including "Riding Plow."
Harrow.
Cultivator.
Planter, geared and otherwise.
Mowing machine.
Tedder.
Horse rake.
Reaper, including reaper and binder.
Potato digger.
Ensilage cutter.
Spray pump, also tank.
Churn.
Wagon, where used principally for farm purposes.
Cart, where used principally for farm purposes.
Sled, where used principally for farm purposes.
Chains.
Manure spreader.

Upon the other hand, the following would not be exempt:—

Windmill, including pump.
Boiler (steam), also cooker.
Engine (steam), (gas), (portable), (stationary), (traction).
Power saw (for fire wood).
Fruit evaporator.
Cider mill and press.
Incubator.
Cream separator.
Cream cooler.
Honey extractor (centrifugal).
Carriage.
Wagon (other than farm wagon).
Cart (other than farm cart).
Sled (other than farm sled).
Sleigh.
Pung.
Harness (blankets, whips, robes).

I am of opinion that the word "person" as used in this statute does not include a corporation.

I find several decisions which hold that a wagon is a farm utensil; also, under 20 Kan. 555, that a McCormick Advance reaper and mower is a farming utensil.

It is difficult to define what would or would not be exempt, on principle, but it would seem that exemptions should be confined to the farming utensils, meaning all those implements, tools and utensils used in the pursuit of agriculture and husbandry.

Very truly yours,

DANA MALONE, *Attorney-General*.

*Pauper Law — Settlement — Effect of Retroactive Statute upon
Derivative Settlement.*

Where the derivative settlement of a mother which was not fully acquired subsequent to May 1, 1860, and did not prevent the subsequent acquisition of a settlement in the same place, was defeated and lost by the retroactive provision of R. L., c. 80, § 6, the settlement of a daughter derived from that of the mother subsequent to May 1, 1860, is not lost or affected by the loss of the settlement of the mother.

SEPT. 28, 1906.

J. F. LEWIS, M.D., *Superintendent, State Board of Charity.*

DEAR SIR:—Replying to your request for an opinion as to whether the settlement of Amelia F. West was affected by the provisions of section 6 of chapter 80 of the Revised Laws, the material facts are as follows:—

Amelia F. West, born Dec. 25, 1862, at Tisbury, Mass., illegitimate, was committed to the Massachusetts School for Idiotic and Feeble-minded Youth Sept. 23, 1875, and has been an inmate of that institution since that time as a charge to the town of Tisbury. Her mother, Mary F. West, was born in 1820 in Richmond, Va., and came to Tisbury, Mass., when a child, and lived in that town continuously until her death, Oct. 17, 1894. She was married in Tisbury, Jan. 27, 1840, to Edward F. West, and lived with him until his death, June 7, 1854. Mary F. West did not, as the widow of said Edward F. West, after May 1, 1860, live any period of five years without receiving relief as a pauper.

R. L., c. 80, § 6 (St. 1898, c. 425, § 2), is as follows:—

Any settlement which was not fully acquired subsequent to the first day of May in the year eighteen hundred and sixty is hereby defeated and lost, unless such settlement prevented a subsequent acqui-

tion of settlement in the same place; but if a settlement acquired by marriage is so defeated, the former settlement of the wife, if not also so defeated, shall be revived. A person who is absent from the commonwealth for ten consecutive years shall lose his settlement.

From these facts it appears that Mary F. West had, on Dec. 25, 1862, a settlement in Tisbury derived from her husband, Edward F. West. This settlement was not fully acquired subsequent to May 1, 1860. The existence of it did not prevent a subsequent acquisition of a settlement by Mary F. West, for she has not since that time lived any period of five years in that town without receiving relief as a pauper. Any settlement which she had prior to her marriage was not acquired subsequent to May 1, 1860, she having married Edward F. West in 1840. It follows that by the operation of Acts of 1898, c. 425, § 2 (R. L., c. 80, § 6), the settlement of Mary F. West in Tisbury was defeated and lost.

The question raised by the present question is whether the settlement of Amelia F. West, which was derived from her mother, was also, by the operation of this statute, defeated and lost.

R. L., c. 80, § 1, cl. 3, provides:—

Illegitimate children shall have the settlement of their mother at the time of their birth if she then has any within the commonwealth.

In St. 1793, c. 34, this provision was in the following form:—

Illegitimate children shall follow and have the settlement of their mother at the time of their birth, if any she shall then have, within the Commonwealth. . . .

This statute was interpreted by the court in *Boylston v. Princeton*, 13 Mass. 381. In that case it was said:—

The rule, as now established, is that illegitimate children shall have the settlement of their mother *at the time of their birth*; meaning, as we apprehend, that the settlement which the mother had at the time of the birth of the child should be the settlement of the child, until it should gain a new settlement by its own act.

This is even more clearly the meaning of the statute in its present form; consequently, Amelia F. West, by reason of her birth in the town of Tisbury and by reason of that fact alone,

acquired a settlement in that town which was unaffected by any change in the settlement of her mother. The birth taking place after May 1, 1860, the settlement was fully acquired subsequent to that date, and it was consequently not defeated and lost by the operation of St. 1898, c. 425, § 2 (R. L., c. 80, § 6).

Very truly yours,

DANA MALONE, *Attorney-General*.

Trust Company — Loan to Single Individual — “Surplus.”

A trust company, subject to the provisions of R. L., c. 116, § 34, may not legally loan money to a single individual in excess of one-fifth of its surplus accounts and paid-up capital, excluding the profit and loss account.

Oct. 16, 1906.

HON. PIERRE JAY, *Bank Commissioner*.

DEAR SIR: — My opinion has been orally requested by you as to whether the phrase “surplus account,” in R. L., c. 116, § 34, shall be taken to include or exclude undivided profits. The section is as follows: —

The total liabilities of a person, other than cities or towns, for money borrowed, including in the liabilities of a firm the liabilities of its several members, to such corporations having a capital stock of five hundred thousand dollars or more shall at no time exceed one-fifth part of the surplus account and of such amount of the capital stock as is actually paid up. . . .

It has been argued that the case of *Leather Manufacturers National Bank v. Treat*, 128 Fed. Rep. 262, is in point, but the court expressly recognized in that case the fact that the term “surplus,” as used in the nomenclature of banks, does not include undivided profits. On page 264 the court said: —

Undivided profits do not become a part of this fund until they have been assigned to it by some formal act of the institution; and it is for the directors and not for the taxing officers of the government to determine when this should be done.

The decision was to the effect that the capital, for purposes of taxation and within the meaning of the statute, was all the money employed by the institution for banking purposes. On this ground it was held that the undivided profits were capital, and consequently taxable. It is in no sense a decision that the word

“surplus” includes the undivided profits. Indeed, the court expressly gives its opinion to the contrary.

In the Massachusetts statute the term used is “surplus account,” which evidently indicates a fund set aside under a particular account.

It seems to me clear that a trust company, subject to the provisions of section 34, above quoted, cannot lawfully loan money to a single individual in excess of one-fifth of its surplus account and paid-up capital, excluding the profit and loss account.

Very truly yours,

DANA MALONE, *Attorney-General*.

Insurance — Fire Insurance — Explosion.

A fire insurance company may not add to its policy a slip or rider, containing an agreement that, in consideration of the payment of an additional premium, the policy shall include loss or damage by fire caused by an explosion upon the insured premises, payment in case of loss to be at the value of the property before such explosion, since the effect of such policy is to provide insurance against loss from explosion.

Nov. 5, 1906.

Hon. FREDERICK L. CUTTING, *Insurance Commissioner*.

DEAR SIR:— You ask my opinion as to whether a fire insurance company may attach to the standard form of policy a rider which reads as follows:—

In consideration of an additional premium equal to ten per centum of the amount of premium otherwise due on this policy, it is understood and agreed, in the event of any explosion on the premises covered, fire ensuing, this company shall pay the loss on the property hereby insured and injured by fire at the value thereof before the explosion, provided, that if there is other concurrent insurance upon the insured property damaged this company shall be liable only for such proportion of the loss or damage as the amount hereby insured bears to the whole amount of insurance thereon, whether such other insurance contains a similar clause or not.

The question is, “Can a fire insurance company insure against loss or damage by explosion when a fire does ensue?” This question, in a slightly different form, was answered in the negative by a former Attorney-General (see 1 Op. Attys.-Gen., 431), and that unquestionably is the law. The rider above quoted, however, attempts to evade this prohibition by purporting to insure loss on property “injured by fire.”

Inasmuch as payment in case of loss is to be made at the value of the property "before the explosion," the policy, in effect, insures against the loss arising both from the explosion and from the fire; and from the fact that an additional premium is charged, it is evidently intended to cover loss caused solely by explosion. Such a rider cannot lawfully be issued by a fire insurance company.

Very truly yours,

DANA MALONE, *Attorney-General*.

City and Town — Debts — Refunding or Renewal.

Under the provisions of R. L., c. 27, § 18, that cities and towns may renew or refund any debts in securities payable within the period fixed by section 11 of such chapter, a note issued by a town to renew or refund a debt incurred for schoolhouse construction, and payable within the required period of twenty years from the date of the original issue, is a valid obligation of such town.

Nov. 19, 1906.

HON. ARTHUR B. CHAPIN, *Treasurer and Receiver-General*.

DEAR SIR: — You ask my opinion as to the renewal or refunding of a note issued by the town of Walpole on Nov. 2, 1896, for ten years, in payment of a debt incurred for schoolhouse construction, which it was voted to renew for a period not exceeding ten years on March 5, 1906.

Section 11 of chapter 27 of the Revised Laws provides that debts incurred in building schoolhouses and other public buildings, and in procuring land therefor, shall be payable within twenty years. Section 18 of the same chapter provides that: —

Cities and towns may pay, or provide for the payment of, any debts at earlier periods than is required in this chapter; or may renew or refund the same in securities payable within the required period.

It has been objected that renewal of this note would not be consistent with the provisions of section 12, which provides that eight per cent. shall be raised annually by taxation to pay the principal of notes payable at a period not exceeding ten years, but I think that section refers to "all other debts mentioned in section eight," and that the provision in section 12, line 3, "in all other cases may . . . establish a sinking fund," applies to a debt like this, which may run twenty years.

Under the law as it stands, it is my opinion that a note issued to renew or refund a debt, which renewal is payable within the required period of twenty years, is a valid obligation.

Very truly yours,

DANA MALONE, *Attorney-General*.

Violation of Pharmacy Law — Plea of Nolo Contendere — Conviction and Fine.

A plea of *nolo contendere*, followed by a fine imposed by the court, is a conviction within the meaning of R. L., c. 76, § 17, providing that the Board of Registration in Pharmacy may suspend the license of a registered pharmacist only "for a cause punishable by law," and "after his conviction by a court of competent jurisdiction."

Nov. 30, 1906.

WILLIAM F. SAWYER, Esq., *Secretary, Board of Registration in Pharmacy*.

DEAR SIR:— You ask my opinion as to whether a plea of *nolo contendere*, followed by a fine and payment thereof, constitutes a conviction that would justify the Board of Registration in Pharmacy, under section 17 of chapter 76 of the Revised Laws, in suspending a certificate of registration of the party complained of.

R. L., c. 76, § 17, reads as follows:—

If the full board sitting at such hearing finds the person guilty, the board may suspend the effect of the certificate of his registration as a pharmacist for such term as the board fixes, but the license or certificate of registration of a registered pharmacist shall not be suspended for a cause punishable by law until after his conviction by a court of competent jurisdiction.

A record showing a conviction on such a plea is not admissible in another proceeding to show that the defendant was guilty. It is the intention of the statute to give a pharmacist charged with a crime the right to a trial in a court having jurisdiction of his offense; but if his guilt be there established, so that the court may impose sentence according to its powers, then it is sufficiently established for the Board of Registration in Pharmacy to act upon their finding and to impose a penalty. *Munkley v. Hoyt*, 179 Mass. 108. In no way is the judgment of the Board upon the question of the guilt of the party to be affected by the proceedings in another court, as the purpose of the statute is to give the Board power to hold an independent hearing; but while

the record is not admissible in another proceeding, there is no doubt that a sentence imposed after a plea of *nolo contendere* amounts to a conviction in the case in which the plea is entered. *White v. Creamer*, 115 Mass. 567. That being so, it is my opinion, from the facts stated, that a conviction has been had by a court of competent jurisdiction.

Very truly yours,

DANA MALONE, *Attorney-General*.

State Officers or Boards — "Day's Work" — Contract — Materials or Supplies.

A State officer, board or commission must, under the provisions of St. 1906, c. 517, insert in every contract made by such officer, board or commission in behalf of the Commonwealth, excluding contracts for the purchase of materials or supplies, a clause requiring that no laborer, workman or mechanic employed under such contract shall be required to work more than eight hours in any one calendar day, whether or not such contract is to be executed within the Commonwealth.

The words "materials or supplies" should be construed to include articles to be used in the creation of a mechanical structure, and upon which no work is to be performed under the contract.

DEC. 12, 1906.

WILLIAM S. YOUNGMAN, Esq., *Secretary, Charles River Basin Commission.*

DEAR SIR: — Replying to your letter of the 28th, in which the Charles River Basin Commission requests my opinion as to whether the commission "must put into every contract for supplies made in Massachusetts, and even though of standard character, such as nails or iron pipe, the following provision: 'No laborer, workman or mechanic in the employ of the contractor, sub-contractor or other person doing or contracting to do the whole or any part of the work contemplated by this contract, shall be required to work more than eight hours in any one calendar day;'" and second, as to "whether the provision above quoted must go into every contract for supplies, where the supplies are furnished by a manufacturer whose plant is located outside of the Commonwealth." Section 2 of chapter 517 of the Acts of 1906 provides as follows: —

Every contract, excluding contracts for the purchase of material or supplies, to which the Commonwealth, or of any county therein, . . . is a party which may involve the employment of laborers, workmen or mechanics shall contain a stipulation that no laborer, workman or mechanic in the employ of the contractor, sub-contractor or other per-

son doing or contracting to do the whole or a part of the work contemplated by the contract shall be required to work more than eight hours in any one calendar day.

Section 3 provides:—

This act shall apply to all laborers, workmen or mechanics engaged upon any works which are or are intended to be the property of the Commonwealth. . . .

Such provision should therefore be inserted in every contract except contracts for the purchase of materials and supplies, whether the plant of the manufacturer with whom such contract is made is located in the Commonwealth or elsewhere. I think the Legislature intended the words “material or supplies” to include articles which are intended to be used in the creation of a mechanical structure and upon which no work is to be done under the contract. Nails and iron pipe would, in my opinion, be material or supplies within the meaning of the statute.

Very truly yours,

DANA MALONE, *Attorney-General*.

*Public or Private Schools—State Normal Schools—Pupils—
Street or Elevated Railway Companies—Special Rates.*

Pupils in State normal schools are not entitled to the benefits of R. L., c. 112, § 72, as amended by St. 1906, c. 479, providing that “the rates of fare charged by street or elevated railway companies for the transportation of pupils of the public or private schools . . . shall not exceed one-half the regular fare charged by such street or elevated railway company for the transportation of other passengers.”

DEC. 19, 1906.

C. B. TILLINGHAST, Esq., *Treasurer, State Board of Education*.

DEAR SIR:—The State Board of Education ask my opinion upon the following question: “Are the pupils in our State normal schools entitled to the benefits of chapter 479, Acts of 1906?”

The statute above referred to was first enacted in Acts of 1900, chapter 197. This statute was embodied in R. L., c. 112, § 72, which is as follows:—

The rates of fare charged by street or elevated railway companies for the transportation of pupils of the public schools between a given

point, from or to which it is necessary for them to ride in travelling to or from the school houses in which they attend school and their homes, whether such school houses are located in the city or town in which the pupils reside or in another city or town, shall not exceed one-half the regular fare charged by such street or elevated railway company for the transportation of other passengers between said points, and tickets for the transportation of pupils as aforesaid, good during the days when said schools are in session, shall be sold by said companies in lots of ten each. A railway company which violates the provisions of this section shall forfeit twenty-five dollars for each offence.

By Acts of 1906, chapter 479, this latter provision was amended by the insertion of the words "or private" at the end of the second line, so that the provision of law was applicable to the "transportation of pupils of the public or private schools."

The term "public schools" may be considered as synonymous with "common schools," and as so used its meaning is well settled. So it has often been defined in connection with the Constitution, Article of Amendment XVIII.:—

All moneys raised by taxation in the towns and cities for the support of public schools, and all moneys which may be appropriated by the state for the support of common schools, shall be applied to, and expended in, no other schools than those which are conducted according to law, under the order and superintendence of the authorities of the town or city in which the money is to be expended; and such money shall never be appropriated to any religious sect for the maintenance, exclusively, of its own school.

In the case of *Merrick v. Amherst*, 12 Allen, 500, 508, it was said by Chief Justice Bigelow:—

The phrases "public schools" and "common schools" have acquired under the legislation and practice of this State a well-settled signification. They are never applied to the higher seminaries of learning, such as incorporated academies and colleges. These, in a certain broad and comprehensive sense, are public institutions, because they are controlled by corporations, and are usually open to all persons who are willing to comply with the terms of admission and tuition. But the broad line of distinction between these and the "public or common schools" is, that the latter are supported by general taxation, that they are open to all, free of expense, and that they are under the immediate control and superintendence of agents appointed by the voters of each town and city.

And again, in *Jenkins v. Andover*, 103 Mass. 94, 99, the court in speaking of public and common schools, said:—

These are the schools to which the eighteenth article applies,—schools which towns are required to maintain, or authorized to maintain, though not required to do so, as a part of our system of common education, and which are open and free to all the children and youth of the towns in which they are situated, who are of proper age or qualifications to attend them, or which adjoining towns may unite to support as a part of the same system. . . . This class of schools does not include private schools which are supported and managed by individuals; nor colleges or academies organized and maintained under special charters for promoting the higher branches of learning, and not specially intended for, nor limited to, the inhabitants of a particular locality.

It appears, then, that the term “public schools” as used in the Constitution of the Commonwealth, and as used in subsequent acts of the Legislature, refers and is limited to schools forming a part of the general system of education for the children and youth of the Commonwealth, such schools as, on the one hand, cities and towns are required to maintain for educational purposes, and, on the other hand, children are *required* to attend in order to obtain what is sometimes called “a common-school education.”

It is clear, therefore, that the term “public schools” is applicable to those schools established and maintained by the public, at which the attendance of pupils is required and is not applicable to colleges or academies organized and maintained for promoting the higher branches of learning, or to textile schools or other institutions established and maintained for the purpose of instructing voluntary pupils in certain specific branches of education, mechanical or industrial, which do not form a part of the general system of education which the law requires to be maintained by cities and towns. See *Hanscom v. Lowell*, 165 Mass. 419.

I am of opinion that so far as relates to the present question the interpretation of the statute is not affected by the addition of the words “or private,” contained in the amendatory act (St. 1906, c. 479), since it is obvious that it was the intention of the Legislature to confer a benefit only upon such pupils of private schools as are in process of obtaining an education similar to and in substitution for that which cities and towns must furnish in

their common or public schools; and that it was not intended to include institutions established for the purpose of instruction in the higher branches of learning, or in various mechanical or industrial branches either under the control of private individuals or of the Commonwealth.

The status of students at a State normal school must, therefore, in my opinion remain unaffected by the amendment of 1906, and if such students are entitled to benefit at all by the provisions requiring street railways to carry pupils at half rates, it must be under the provision as contained in R. L., c. 112, § 72. This is the more obvious because in no sense can a normal school maintained by the Commonwealth for the benefit of its citizens and at the public expense be considered a private school. See *Merrick v. Amherst*, *supra*; *Hanscom v. Lowell*, *supra*.

It remains, therefore, to consider whether or not a State normal school is in any sense a public school within the meaning of that term as used in the Constitution and statutes of the Commonwealth. It is true that the State Board of Education is vested with the general management of State normal schools, and may expend the money appropriated for their maintenance (see R. L., c. 39); and being so maintained, they are undoubtedly public institutions. But the preparation of persons for the profession of instruction in common schools not being an essential part of the common-school system which the municipalities or the Commonwealth are required to maintain, in my opinion they are not public schools within the meaning of the statute. I am therefore obliged to answer the question in the negative.

Very truly yours,

DANA MALONE, *Attorney-General*.

· LIST OF CASES

IN WHICH THE

ATTORNEY-GENERAL

HAS APPEARED

DURING THE YEAR 1906.

INFORMATIONS.

1. AT THE RELATION OF THE TREASURER AND RECEIVER-GENERAL.

For the non-payment of corporation taxes for the year 1905, informations were brought against the —

A. W. Roberts Company. Enjoined.

Bay State Card and Paper Company. Tax paid and information dismissed.

Bay State Varnish Company. Enjoined.

Belmont Coal Company. Tax paid and information dismissed.

Ben Franklin Press. Tax paid and information dismissed.

Bon-Ton Millinery Company. Tax paid and information dismissed.

Boston Mirror Company. Tax paid and information dismissed.

Brockton Beef Company. Tax paid and information dismissed.

Butterfield Gay Company. Enjoined.

C. W. Spencer Company. Tax paid and information dismissed.

Caldwell Photo Company. Enjoined in another suit.

Chater Company. Enjoined.

Clarendon Rubber Company. Enjoined.

Coe, Ray, Creelman Company. Enjoined.

Colonial Corporation. Enjoined.

Complete Carriage Nut Company. Enjoined.

Daniel Gunn & Co., Incorporated. Tax paid and information dismissed.

Danvers Sporting Goods Company. Tax paid and information dismissed.

E. J. Salisbury Company. Tax paid and information dismissed.

Edward E. Shannon Company. Tax paid and information dismissed.

Electric Cable Joint Company. Tax paid and information dismissed.

Empire Mining and Power Company. Enjoined in another suit.

F. A. Barnes Hat Company. Enjoined.

F. P. Wahlgren. Tax paid and information dismissed.

- Felton-Turner Heating Company. Tax paid and information dismissed.
- Foreign Language Press Company. Tax paid and information missed.
- Frank H. Hall Company. Enjoined.
- Fred H. Lucas Carriage Company. Tax paid and information dismissed.
- Frost Oil Clothing Company. Tax paid and information dismissed.
- G. M. Walker Company. Enjoined.
- General De-Greasing Company. Tax paid and information dismissed.
- George E. Sturtevant Company. Enjoined.
- H. M. Kinports Company. Tax paid and information dismissed.
- Hampton Court Hotel Company. Enjoined.
- Harrington's Auto Station No. 1. Tax paid and information dismissed.
- Horace S. Johnson & Co., Incorporated. Tax paid and information dismissed.
- Hoyle Lumbering Company. Tax paid and information dismissed.
- I. W. Black Piano Company. Tax paid and information dismissed.
- Investment Corporation. Enjoined.
- J. M. Howard & Son Company. Tax paid and information dismissed.
- J. P. & W. H. Emond, Incorporated. Pending.
- Jacobs & Son Company. Dissolved.
- James H. Jacobs Company. Enjoined.
- Janet Mining and Milling Company. Enjoined.
- Kaplan & Finkbeiner Company. Tax paid and information dismissed.
- Leo E. Bova Company. Tax paid and information dismissed.
- Lowell Model Company. Enjoined.
- Manufacturers Bottle Company. Tax paid and information dismissed.
- Massachusetts Automobile Company. Tax paid and information dismissed.
- Massachusetts Stone Company. Tax paid and information dismissed.
- Mechanical Co-operative Company. Tax paid and information dismissed.
- Miles F. King Advertising Company. Enjoined.
- Model Laundering Company. Tax paid and information dismissed.
- N. P. Sackett Company. Enjoined.

- New England Dredging Company. Tax paid and information dismissed.
- New Western Reduction Company. Tax paid and information dismissed.
- Newman the Shoeman, Incorporated. Tax paid and information dismissed.
- Nichols-Magee Construction Company. Tax paid and information dismissed.
- Norfolk Lumber Company. Enjoined.
- Oakbirch Park Corporation. Tax paid and information dismissed.
- Old Colony Seam-Face Granite Company. Tax paid and information dismissed.
- Palami, Incorporated. Enjoined.
- Paul N. Raymond Company. Enjoined.
- Peabody Candy Company. Tax paid and information dismissed.
- Peerless Semi-Pneumatic Tire Company. Enjoined.
- People's Coal, Ice and Lumber Company. Tax paid and information dismissed.
- People's Ice Company of Worcester. Tax paid and information dismissed.
- Pierrepont Mills Corporation. Tax paid and information dismissed.
- Prudential Corporation. Tax paid and information dismissed.
- Quincy Market Gardening Company. Tax paid and information dismissed.
- Robinson Luce Company. Enjoined.
- Sentinel Publishing Company. Enjoined.
- Shady Hill Nursery Company. Tax paid and information dismissed.
- Silas Pierce & Co., Limited. Tax paid and information dismissed.
- Standard Lumber Company. Tax paid and information dismissed.
- Standard Valve Company. Enjoined.
- Steven Jennings Company. Tax paid and information dismissed.
- T. Norris Company. Enjoined.
- Talbot Chemical Company. Tax paid and information dismissed.
- Taunton Shoe Company. Enjoined.
- United States Credit Company. Tax paid and information dismissed.
- United States Industrial Company. Enjoined.
- W. E. Woodman Company, Incorporated. Bankruptcy.
- Walter S. Washburn Company. Tax abated. Information dismissed.

Waltham Mercantile Company. Tax paid and information dismissed.

William T. Bonner Company. Tax paid and information dismissed.

William T. True Company. Tax paid and information dismissed.

Worcester Sanitarium Company. Tax paid and information dismissed.

2. AT THE RELATION OF THE TAX COMMISSIONER.

For failure to file tax return for the year 1906, required by St. 1903, c. 437, § 48, informations were brought against —

Acetylene Engineering Company. Enjoined.

Adams Marble Company. Return filed and information dismissed.

Adaptable Sign Company. Enjoined.

Ætna Securities Company. Return filed and information dismissed.

Aid-Ant Remedy Company. Return filed and information dismissed.

Allen & Fox Express Company. Return filed and information dismissed.

Allen School of West Newton. Return filed and information dismissed.

Altamonte Springs Company. Pending.

Ambler & Hobart Company. Return filed and information dismissed.

American Bond and Security Company. Enjoined.

American Cash Benefit Company. Enjoined.

American Charter and Finance Company. Enjoined.

American Citizen Company. Return filed and information dismissed.

American Development Company. Enjoined.

American Graphite and Development Company. Enjoined.

American Law Association, Incorporated. Enjoined.

American Machine Manufacturing Company. Return filed and information dismissed.

American Mezzo-Tint Company. Enjoined.

American Oriental Rug Company. Return filed and information dismissed.

American Pop Corn Company. Enjoined.

Anderson Manufacturing Company. Information dismissed.

Arthur Treat Company. Return filed and information dismissed.

Associated Dealers Credit Bureau. Return filed and information dismissed.

- Atwood Preserving Company. Return filed and information dismissed.
- Automatic Gas Appliance Company. Enjoined.
- Automobile Sales Company. Return filed and information dismissed.
- Avon Woolen Mills Company. Return filed and information dismissed.
- B. & E. Corporation. Return filed and information dismissed.
- B. S. & C. Phosphate Company. Enjoined.
- Baker, Bois & Watson Company. Return filed and information dismissed.
- Ball Bearing Company. Return filed and information dismissed.
- Bardwell Hoar Brokerage Company. Enjoined.
- Bay State Card and Paper Company. Enjoined.
- Beacon Express Company. Enjoined.
- Belmont Coal Company. Return filed and information dismissed.
- Ben Franklin Institute. Enjoined.
- Bén Franklin Press. Enjoined.
- Borden & Remington Company. Return filed and information dismissed.
- Borelli Silk Company. Return filed and information dismissed.
- Boston & Haverhill Despatch Company. Return filed and information dismissed.
- Boston & Nantasket Steamboat Company. Enjoined.
- Boston & Nova Scotia Steamship Company. Enjoined.
- Boston and Southern Copper and Zinc Company. Enjoined.
- Boston & Suburban Express Company. Pending.
- Boston Coal-Briquette Company. Enjoined.
- Boston Cycle and Sundry Company. Return filed and information dismissed.
- Boston Fare Register Company. Enjoined.
- Boston Fire Patrol and Emergency Company. Enjoined.
- Boston Parlor Suit Company. Enjoined.
- Boston Pier or the Long Wharf, Proprietors of. Return filed and information dismissed.
- Bourn-Hadley Company. Return filed and information dismissed.
- Brigham Woolen Company, Incorporated. Return filed and information dismissed.
- Brockton Beef Company. Return filed and information dismissed.
- Brockton Pink Granite Quarry Company. Enjoined.
- Burrus Manufacturing Company. Enjoined.
- C. F. White & Co., Incorporated. Pending.

- C. S. Cummings Company. Return filed and information dismissed.
- Cahill Manufacturing Company. Return filed and information dismissed.
- Calaveras Mining Company. Enjoined.
- Cambridge Co-operative Press. Enjoined.
- Caney Edison Company. Enjoined.
- Cantelo Manufacturing Company. Enjoined.
- Canton Supply Company. Dissolved by Superior Court.
- Casco Ship Building Company. Unable to get service.
- Cedar Street Grocery Company. Return filed and information dismissed.
- Central Furniture Company. Pending.
- Chandler Machine Company. Return filed and information dismissed.
- Charles A. Snow Company. Return filed and information dismissed.
- Charles W. Ware, Incorporated. Enjoined.
- Chase Company. Enjoined.
- Chelsea Screen and Manufacturing Company. Enjoined.
- Chenango Company. Enjoined.
- Clark Publishing Company. Return filed and information dismissed.
- Clifton Nail and Supply Company. Return filed and information dismissed.
- Coburn-Barnes Company. Return filed and information dismissed.
- Coe Market Company. Enjoined.
- Cohannet Silver Company. Return filed and information dismissed.
- Cole Church Organ Company. Return filed and information dismissed.
- Colonial Amusement Company. Enjoined.
- Comfort Auto Sight-seeing Company. Enjoined.
- Compensating Clock Company. Enjoined.
- Concord School Company. Return filed and information dismissed.
- Connecticut Valley Grain Company. Return filed and information dismissed.
- Connfelt Clark Company. Enjoined.
- Consolidated Transfer Company, Limited. Pending.
- Constant Pressure Gas Engine Company. Enjoined.
- Continental Motor Company. Enjoined.
- Cooley General Development Selling Company. Enjoined.
- Co-operative Market Company. Enjoined.

- Coots School of Elocution and Dramatic Art, Incorporated. Return filed and information dismissed.
- Corona Kid Company. Return filed and information dismissed.
- Crane Manufacturing Company. Enjoined.
- Crocker Drug Company. Return filed and information dismissed.
- Crown Motor Car Company. Return filed and information dismissed.
- Cuban Disc Company. Enjoined.
- D. F. O'Connell Company. Return filed and information dismissed.
- Daily Commercial Company. Pending.
- Dalton-Ingersoll Manufacturing Company. Return filed and information dismissed.
- Dana Confectionery Company. Return filed and information dismissed.
- D'Arcy & Sons Company. Return filed and information dismissed.
- Davis & Dudley Ice Cream Company. Return filed and information dismissed.
- Diana Braid Company. Enjoined.
- Dodge Advertising Agency, Incorporated. Return filed and information dismissed.
- Dover Construction Company. Enjoined.
- Dowling Brothers Company. Enjoined.
- Dr. Weinstein's Medical Offices, Incorporated. Return filed and information dismissed.
- Draper Publishing Company. Return filed and information dismissed.
- Dupuis Manufacturing Company. Return filed and information dismissed.
- Duxbury Fertilizer and Chemical Company. Enjoined.
- E. C. Tarr Company. Return filed and information dismissed.
- E. H. Saxton Company. Return filed and information dismissed.
- E. R. Barry Company. Enjoined.
- E. W. Lynch Furniture Company. Return filed and information dismissed.
- Eastern Egg Company. Pending.
- Eastern Lumber Company. Enjoined.
- Eastern Novelty Company. Enjoined.
- Eastern Park Cigar Company. Enjoined.
- Eclipse Shoe Company. Enjoined.
- Ehrman Manufacturing Company. Return filed and information dismissed.

Electric City Motor Company. Enjoined.

Electrical Advertising Company. Return filed and information dismissed.

Elk River Milling Company. Return filed and information dismissed.

Ellis & Buswell Company. Return filed and information dismissed.

Elmore Chemical Company. Enjoined.

Empire Theatre Company. Enjoined.

Estes Mills. Return filed and information dismissed.

F. O. Blake Sprayer Company. Enjoined.

Fall River Granite Company. Return filed and information dismissed.

First National Loan Company. Enjoined.

Florence Trading Company. Enjoined.

Foley-Taylor Manufacturing Company. Enjoined.

Foster Bogs Company. Return filed and information dismissed.

Framingham Hotel Company. Return filed and information dismissed.

Frank I. Pierson Drug Company. Enjoined.

Franklin School of Engineering. Enjoined.

Fred T. Ley & Co., Incorporated. Return filed and information dismissed.

Frost & Hawes Company. Enjoined.

Gallagher & Munro Company. Return filed and information dismissed.

Garden City Shoe Company. Return filed and information dismissed.

Gardner Egg Carrier Company. Return filed and information dismissed.

Gardner Theatre Company. Return filed and information dismissed.

Geisel Automobile Company. Enjoined.

General Screw Machine Company. Return filed and information dismissed.

George F. Gosseline Company. Enjoined.

George M. Holbrooke Company. Enjoined.

Golden Rod Woolen Company. Enjoined.

Good Hope Packet Company. Pending.

H. Ohashi Tea Company. In bankruptcy.

H. E. Webster Company. Return filed and information dismissed.

H. F. Ross Company. Return filed and information dismissed.

- H. L. Follansbee Company. Enjoined.
H. O. Nute Company. Enjoined.
H. W. Dunning & Co., Incorporated. Return filed and information dismissed.
Hackett Brothers Company. Return filed and information dismissed.
Harding Manufacturing Company. Enjoined.
Harrington Ring and Traveller Company. Enjoined.
Harvey & Gage Amusement Company. Enjoined.
Hathaway, Soule & Harrington, Incorporated. Information dismissed.
Henry Woods' Sons Company. Return filed and information dismissed.
Higgins & Gifford Boat Manufacturing Company. Enjoined.
Hingston Safety Envelope Company. Return filed and information dismissed.
Holyoke Provision and Cold Storage Company. Enjoined.
Hotel Eastgate Company. Enjoined.
Hoyt Elevator Company. Enjoined.
I. G. Studley Box and Lumber Company. Enjoined.
Imperial Display Company. Enjoined.
Imperial Express Company. Enjoined.
Importers and Traders Leather Company. Enjoined.
Independent Securities Company. Enjoined.
International Pulp and Lumber Company. Enjoined.
International Stock and Bond Company. Enjoined.
J. H. Butler Lumber Company. Return filed and information dismissed.
J. J. Whittier & Co., Incorporated. Enjoined.
J. V. Kimball Company. Enjoined.
J. W. Jordan Company. Return filed and information dismissed.
J. W. Lunt Company. Enjoined.
J. W. Taylor Manufacturing Company. Enjoined.
Jackson Patent Shell Roll Corporation. Return filed and information dismissed.
Jacobs Dry Goods Company. Enjoined.
Jamaican Produce Company. Enjoined.
John Foster Company. Return filed and information dismissed.
Johnsonia Silver Company. Pending.
Johnston Lumber Company. Return filed and information dismissed.

- Kearsage Lumber Company. Enjoined.
- Kneil Coal Company. Return filed and information dismissed.
- L. L. Brown Paper Company. Return filed and information dismissed.
- Legal Protective Association of Wage Earners. Enjoined.
- Leicester Polar Spring Company. Return filed and information dismissed.
- Leverett Express Company. Enjoined.
- Lincoln-Littlefield Hat Company. Return filed and information dismissed.
- Linscott Motor Company. Return filed and information dismissed.
- Lockwood Building Company. Pending.
- London Company. Enjoined.
- Lowell & Fitchburg Electric Company. Return filed and information dismissed.
- Lundin Steel Casting Company. Return filed and information dismissed.
- Lynn Re-Toe Last Company. Return filed and information dismissed.
- M. C. Plummer Company. Enjoined.
- M. H. Mullen Shoe Company. Enjoined.
- Machinery Supply Company. Enjoined.
- Madeira Rubber Company. Enjoined.
- Malteaux Company. Return filed and information dismissed.
- Manchester Journal Company. Pending.
- Manufacturers Association. Enjoined.
- Marine Life-saving Device Company. Pending.
- Marlboro Shoe Company. Enjoined.
- Massachusetts Loan and Guarantee Company. Return filed and information dismissed.
- Massachusetts Woven Barrel Company. Enjoined.
- Mayo Contracting Company. Enjoined.
- Mecca Park Construction Company. Enjoined.
- Metropolitan Collections Company. Return filed and information dismissed.
- Middlesex Construction Company. Pending.
- Mill Express Company. Enjoined.
- Monarch Clothing Company. Return filed and information dismissed.
- Morse International Agency. Return filed and information dismissed.
- Mount Peak Mining and Chemical Company. Enjoined.

- Munroe & Knight Machine Screw Company. Enjoined.
- Mutual District Messenger Company of Boston. Return filed and information dismissed.
- National Telephone Tablet Holder Company. Enjoined.
- National Wax Paper Printing Company. Enjoined.
- Nehokist Manufacturing Company. Enjoined.
- Nelson Manufacturing Company. Return filed and information dismissed.
- Nevada Development Company. Enjoined.
- New Can Company. Return filed and information dismissed.
- New England Adamant Company. Return filed and information dismissed.
- New England Adamant Securities Company. Enjoined.
- New England Comb Company, Incorporated. Return filed and information dismissed.
- New England Co-operative Company. Unable to get service.
- New England Dredging Company. Pending.
- New England Hen Nest Manufacturing Company. Return filed and information dismissed.
- New England Hygienic Spring Water Vending Corporation. Enjoined.
- New England Mineral Company. Return filed and information dismissed.
- New England Mutual Investment Company. Enjoined.
- New England Resort Bureau, Incorporated. Enjoined.
- New England Shoe-repairing Machinery Company. Enjoined.
- Norfolk Blanket-cleansing Company. Return filed and information dismissed.
- Norwood Engineering Company. Return filed and information dismissed.
- Nute-Hallett Company, Incorporated. Enjoined.
- O-So-Ezy Manufacturing Company. Enjoined.
- Office Bank and Library Company. Return filed and information dismissed.
- O'Keefe Tanning Company. Enjoined.
- Old Colony Concrete Company. Enjoined.
- Old Colony Press. Return filed and information dismissed.
- Ozona Medical Company. Enjoined.
- P. Creedon Company. Return filed and information dismissed.
- Page Motor Vehicle Company. Return filed and information dismissed.
- Parmenter & Polsey Fertilizer Company. Return filed and information dismissed.

- Parsons Machinery Company. Return filed and information dismissed.
- Paul N. Raymond Company. Enjoined.
- Peabody Granite Company. Return filed and information dismissed.
- Peabody-Tucker Company. Enjoined.
- People's Coal, Ice and Lumber Company. Return filed and information dismissed.
- Perfection Manufacturing Company. Enjoined.
- Phillipston Trap Rock Company. Return filed and information dismissed.
- Phoenix Grocery and Provision Company. Enjoined.
- Phoenix Pharmacy. Enjoined.
- Pierson Pharmacy Company. Return filed and information dismissed.
- Pilgrim Foundry Company. Return filed and information dismissed.
- Political Publishing Company. Enjoined.
- Postal Advertising Company. Enjoined.
- Pure Food Company. Enjoined.
- Quick-Hitch Manufacturing Company. Enjoined.
- Quincy Public Market Company. Return filed and information dismissed.
- Quinsigamond Lake Improvement Company. Enjoined.
- Randolph Clothing Company. Return filed and information dismissed.
- Real Estate Mortgage Company. Enjoined.
- Realty Development Corporation. Return filed and information dismissed.
- Refilled Electric Lamp and Supply Company. Enjoined.
- Revere Beach Roller Skating and Amusement Company. Enjoined.
- Revere Coal Mine Company. Enjoined.
- Revolution Laundry Machinery Company. Enjoined.
- Reynolds Machine Company. Enjoined.
- Richard French Iron Works. Return filed and information dismissed.
- Richard Patent Leather Corporation. Enjoined.
- Roller Bar Door Closer Company. Return filed and information dismissed.
- S. D. Grossman Company. Return filed and information dismissed.
- Salem Heating and Metal Company. Enjoined.
- Salem Press Company. Return filed and information dismissed.

- Sandwich House Company. Enjoined.
- Sanitary Manufacturing Company. Enjoined.
- Sanitary Plumbing Company. Return filed and information dismissed.
- Sanitary Reduction and Construction Company. Enjoined.
- Schipper Brothers Coal Mining Company, Incorporated. Return filed and information dismissed.
- Scott Tailoring Company. Enjoined.
- Seymour-Clark-Hills Company. Enjoined.
- Shafer & Green Company. Enjoined.
- Sister Margaret Remedy Company. Enjoined.
- Small, Maynard & Co. Return filed and information dismissed.
- Smith Brothers Manufacturing Company. Enjoined.
- South Shore Grain Company. Return filed and information dismissed.
- Sovereigns Co-operative Association of Webster, Mass. Enjoined.
- Springfield Construction Company. Return filed and information dismissed.
- Springfield Co-operative Milk Association. Return filed and information dismissed.
- Standard Butter Company. Return filed and information dismissed.
- Standard Commercial Company. Enjoined.
- Standard Light Manufacturing Company. Return filed and information dismissed.
- Stationers Manufacturing Company. Enjoined.
- Stetson Press, Incorporated. Return filed and information dismissed.
- Stone Express Company. Return filed and information dismissed.
- Stoneville Company. Return filed and information dismissed.
- Storage Warehouse Company of Melrose, Incorporated. Enjoined.
- Suffolk Co-Press. Pending.
- Surgical Linen Company. Pending.
- Suttons Mills. Return filed and information dismissed.
- Swampscott Gelatine Company. Return filed and information dismissed.
- T. Frank Nightingale Company. Return filed and information dismissed.
- Taunton Baseball Association. Return filed and information dismissed.
- Technical Automobile School of New England, Incorporated. Enjoined.

- This-is-Holmes' Corporation. Information dismissed.
- Three Pelloids Company. Return filed and information dismissed.
- Tide Water Broken Stone Company. Return filed and information dismissed.
- Tulloch's Boston Dental Association. Enjoined.
- Turners Falls Lumber Company. Return filed and information dismissed.
- Twentieth Century Amusement Company. Return filed and information dismissed.
- U. S. Poultry, Egg and Squab Company. Enjoined.
- Union Construction Company. Return filed and information dismissed.
- Union Credit Company. Return filed and information dismissed.
- Union Express Company. Enjoined.
- Union Tool Company. Return filed and information dismissed.
- United Automatic Lighting Company. Enjoined.
- United States Steel Corporation. Enjoined.
- Universal Electric Corporation. Enjoined.
- University Cut Glass Company. Return filed and information dismissed.
- Upton Peat Coal Company. Enjoined.
- Vaughn Carriage Company. Enjoined.
- Veerac Motor Car Company. Return filed and information dismissed.
- Vose Manufacturing Company. Return filed and information dismissed.
- W. F. Plummer Drug Company. Return filed and information dismissed.
- W. L. Davis, Incorporated. Enjoined.
- Wakefield Clothing Company. Return filed and information dismissed.
- Wakefield Manufacturing Company. Return filed and information dismissed.
- Walter N. Bates Company, Incorporated. Enjoined.
- Waltham Mercantile Company. Enjoined.
- Waquoit Herring River Company. Return filed and information dismissed.
- Watson Shoe Company. Return filed and information dismissed.
- Weymouth Midway Attraction Company. Enjoined.
- Weymouth Seam-face Granite Company. Enjoined.
- Whitin Machine Works. Return filed and information dismissed.
- Wm. J. Perry Company. Return filed and information dismissed.
- William T. True Company. Enjoined.

- Williams & Everett Company. Return filed and information dismissed.
- Williamstown Press Company. Return filed and information dismissed.
- Wilson Building Moving Company. Return filed and information dismissed.
- Winchendon Auto Transit Company. Return filed and information dismissed.
- Worcester Cold Storage and Warehouse Company. Return filed and information dismissed.
- Worcester Elevator Packing and Supply Company. Enjoined.
- Worcester Novelty Company. Enjoined.
- Woronoco Heating and Plumbing Company. Return filed and information dismissed.

3. AT THE RELATION OF THE COMMISSIONER OF CORPORATIONS.

(a) For failure to file the certificate of condition for the years 1905 and 1906, required by St. 1903, c. 437, §§ 45, 66, informations were brought against —

- A. Klipstein & Co. Return filed and information dismissed.
- A. C. Grady Loan Company. Pending.
- A. G. Moore Company. Enjoined.
- A. L. Picard Company. Pending.
- A. N. Greenwood Oil Company. Return filed and information dismissed.
- A. S. Tucker Company. Enjoined.
- Acme Music Publishing Company. Information dismissed.
- Acme Road Machinery Company. Enjoined.
- Acme Thread Works. Pending. Return filed and information dismissed.
- Airified-Gas Heating and Power Company. Return filed and information dismissed.
- Albion Express Company. Enjoined.
- Alvan Clark & Sons Corporation. Return filed and information dismissed.
- American and Sun Publishing Company. Return filed and information dismissed.
- American Brass Foundry Company. Enjoined.
- American Bridge and Structural Preserving Company. Return filed and information dismissed.
- American Cash Benefit Company. Enjoined.

- American Cotton Yarn Exchange. Return filed and information dismissed.
- American DeForest Wireless Telegraph Company. Enjoined.
- American Finance and Securities Company. Information dismissed.
- American Graphite and Development Company. Enjoined.
- American-LaFrance Fire Engine Company. Information dismissed.
- American Mica Company. Return filed and information dismissed.
- American Molybdenum Company. Enjoined.
- American Mosaic Company. Enjoined.
- American Net and Twine Company. Return filed and information dismissed.
- American Promoting and Trustee Company. Return filed and information dismissed.
- American Writing Machine Company. Return filed and information dismissed.
- Anchor Knitting Mills. Information dismissed.
- Annals Publishing Company. Return filed and information dismissed.
- Arlington Co-operative Association. Return filed and information dismissed.
- Art Brass Company, Incorporated. Enjoined.
- Art Metal Construction Company. Return filed and information dismissed.
- Attleboro Manufacturing Company. Return filed and information dismissed.
- Auro Company, The. Pending.
- Auto Manufacturing Company. Enjoined.
- Automatic Gas Appliance Company. Enjoined.
- Automobile Touring Company. Pending.
- Avery L. Rand Company. Return filed and information dismissed.
- Bankers and Traders Company. Enjoined.
- Barker Neck-tie Manufacturing Company. Enjoined.
- Barthel Blow Lamp Company. Return filed and information dismissed.
- Bay Side Coal Company. Return filed and information dismissed.
- Bay State Shoe and Leather Company. Return filed and information dismissed.
- Bayley Carriage Yoke Company. Return filed and information dismissed.
- Beacon Electric Company. Return filed and information dismissed.
- Beaton & Co. Return filed and information dismissed.

- Belmont Coal Company. Return filed and information dismissed.
- Belvidere Woolen Manufacturing Company. Return filed and information dismissed.
- Bemis Car Truck Company. Return filed and information dismissed.
- Bemis Mills. Return filed and information dismissed.
- Ben Franklin Press. Enjoined.
- Berkshire Specialty Company. Pending.
- Best Baking Company. Return filed and information dismissed.
- Beverly Manufacturing Company. Return filed and information dismissed.
- Beverly Printing Company. Return filed and information dismissed.
- Bicknell Home Building Company. Enjoined.
- Blake & Knowles Steam Pump Works. Return filed and information dismissed.
- Bliss Coal Company. Enjoined.
- Bloomberg Brothers Company, Incorporated. Return filed and information dismissed.
- Boston Advertising Company. Return filed and information dismissed.
- Boston Advocate Company. Return filed and information dismissed.
- Boston and Haverhill Despatch Company. Return filed and information dismissed.
- Boston and Mexican Gold Placer Company. Return filed and information dismissed.
- Boston and Nantasket Steamboat Company. Enjoined.
- Boston Baking Powder Company. Return filed and information dismissed.
- Boston Beef Company. Return filed and information dismissed.
- Boston Blower Company. Return filed and information dismissed.
- Boston Construction Company. Enjoined.
- Boston Fire and Police Notification Company. Return filed and information dismissed.
- Boston Fire Despatch Company. Enjoined.
- Boston Fire Patrol and Emergency Company. Enjoined.
- Boston Knitting Mills. Enjoined.
- Boston Leather Trimming Company. Return filed and information dismissed.
- Boston Pneumatic Power Company. Pending.
- Boston Printing Press Manufacturing Company. Enjoined.
- Boston Publishing Company. Enjoined.

- Bovox Company. Return filed and information dismissed.
- Bristol Door and Lumber Company. Information dismissed.
- Brookside Worsted Mills. Return filed and information dismissed.
- Budgett Company. Pending.
- Bunker Hill Carriage Company. Return filed and information dismissed.
- Burke & Co., Incorporated. Return filed and information dismissed.
- Burrus Manufacturing Company. Enjoined.
- C. A. Briggs Company. Return filed and information dismissed.
- C. H. Eden Company. Return filed and information dismissed.
- C. L. York Company. Return filed and information dismissed.
- Calhoun & Witherbee Company. Enjoined.
- Carbondale Machine Company. Return filed and information dismissed.
- Carleton & Hovey Company. Return filed and information dismissed.
- Carrabassett Mineral Spring Water Company. Return filed and information dismissed.
- Casco Ship Building Company. Unable to get service.
- Central Tailoring and Manufacturing Company. Unable to get service.
- Century Light Company of America. Enjoined.
- Chandler Machine Company. Return filed and information dismissed.
- Charles A. Snow Company. Return filed and information dismissed.
- Chelmsford Foundry Company. Return filed and information dismissed.
- Cheltenham Press. Pending.
- Chester Manufacturing Company. Return filed and information dismissed.
- Child Acme Cutler and Press Company. Return filed and information dismissed.
- Clark Publishing Company. Pending.
- Clifford Barber Supplies Company. Return filed and information dismissed.
- Colman Co-operative Company. Enjoined.
- Colonial Corporation. Enjoined.
- Colonial Furniture Company. Enjoined.
- Colonial Steel Company. Return filed and information dismissed.
- Colonial Supply Company. Enjoined.

- Colonial Trading Stamp Company. Enjoined.
Commercial Fish Company. Enjoined.
Compensating Clock Company. Enjoined.
Consolidated Cranberry Company. Return filed and information dismissed.
Consolidated Dental Manufacturing Company. Return filed and information dismissed.
Consolidated Law Cabinet. Enjoined.
Construction Information Company. Enjoined.
Continental Storage Warehouse Company. Pending.
Contractors Machinery Rental and Transportation Company. Return filed and information dismissed.
Cornelius Callahan Company. Return filed and information dismissed.
Corporation Security Company. Pending.
Creamette Pure Food Company. Pending.
Cuban Disc Company. Enjoined.
Culecide Company. Enjoined.
Cushman Press. Enjoined.
Cutler Coal Company. Information dismissed.
Daily Commercial Company. Unable to get service.
Damours Gold Mining and Milling Company. Pending.
Daniel Gunn & Co., Incorporated. Return filed and information dismissed.
Davis & Dudley Ice Cream Company. Return filed and information dismissed.
Davis Electric Manufacturing Company. Return filed and information dismissed.
Davis Ice Cream Company. Return filed and information dismissed.
DeMarco Construction Company, Incorporated. Return filed and information dismissed.
Diana Braid Mills. Enjoined on another suit.
Dinsmore Manufacturing Company. Return filed and information dismissed.
Dodge Lubricator Company. Return filed and information dismissed.
Dr. Weinstein's Medical Offices, Incorporated. Return filed and information dismissed.
Dragon Security Company. Enjoined.
E. & R. Laundry Company. Return filed and information dismissed.
E. C. Andrews Company. Enjoined.

- E. C. Bowman & Son Company. Pending.
- E. H. Mahoney Chair Company. Return filed and information dismissed.
- E. L. Grimes Company. Return filed and information dismissed.
- E. T. Ricker Shoe Company. Return filed and information dismissed.
- Eagle Overall Company. Pending.
- Eastern Chemical Company. Return filed and information dismissed.
- Eastern Commission Company, Incorporated. Enjoined.
- Eastern Portrait and Photo-Button Company. Enjoined.
- Eastern Terra Cotta Brick and Tile Company. Return filed and information dismissed.
- Electric Alumina Purifying Company. Enjoined.
- Electric Cable Joint Company. Enjoined.
- Electric Maintenance Company. Return filed and information dismissed.
- Electric Textile Machinery Company. Return filed and information dismissed.
- Elektron Manufacturing Company. Return filed and information dismissed.
- Ensign Company. Enjoined.
- Eppens, Smith & Weemann Company. Information dismissed.
- Equitable Security Company. Enjoined.
- Erickson Electric Equipment Company. Return filed and information dismissed.
- Eureka Silk Manufacturing Company. Information dismissed.
- Everett Hotel Company. Return filed and information dismissed.
- Exposition Amusement Company. Enjoined.
- F. K. Bradman Company. Return filed and information dismissed.
- Fall River Bottlers Association. Return filed and information dismissed.
- Fall River Cold Storage Company. Return filed and information dismissed.
- Federal Clay Manufacturing Company. Return filed and information dismissed.
- Federal Express Company. Enjoined.
- Fidelity Finance Company of Massachusetts. Enjoined.
- Fisher-Churchill Company. Return filed and information dismissed.
- Florence Trading Company. Enjoined.
- Foster Rubber Company. Return filed and information dismissed.

- Francis Fastener Company. Return filed and information dismissed.
- Fred H. Lucas Carriage Company. Pending.
- Fredérick H. Osgood Company. Return filed and information dismissed.
- French American Fishery Company. Pending.
- Frost & Hawes Company. Enjoined.
- Frost Oil Clothing Company. Return filed and information dismissed.
- Fulton Fuel Economizer Company. Enjoined.
- Gardner Theatre Company. Return filed and information dismissed.
- Gas and Electric Protective Company. Enjoined.
- Gay Head Fire Brick Company. Return filed and information dismissed.
- Geisel Automobile Company. Return filed and information dismissed.
- General DeGreasing Company. Pending.
- General Screw Machine Company. Return filed and information dismissed.
- George B. H. Macomber Company. Return filed and information dismissed.
- George D. Brown Company. Enjoined.
- George D. Merrill Shoe Company. Enjoined.
- George E. Marsh Company. Return filed and information dismissed.
- George M. Holbrooke Company. Enjoined.
- George W. Pepper Company. Information dismissed.
- Globe Tire Company. Enjoined.
- Gold Discount Stamp Company. Enjoined.
- Golden Rod Woolen Company. Enjoined.
- Goldena Manufacturing Company. Return filed and information dismissed.
- Good Springs Smelting and Developing Company. Return filed and information dismissed.
- Gordon Clasp Company. Pending.
- Great Island Land and Improvement Company. Return filed and information dismissed.
- Greenfield Recorder Company. Return filed and information dismissed.
- Gridley Mining Company. Enjoined.
- Gutta Percha and Rubber Manufacturing Company. Return filed and information dismissed.

- H. E. Webster Company. Return filed and information dismissed.
- H. J. Hinged Shoe Vamp Company. Enjoined.
- H. R. Leighton & Co. Enjoined.
- H. S. Johnson Company. Enjoined.
- Hallwood Cash Register Company. Enjoined.
- Hamilton Automatic Bed Company. Information dismissed.
- Hammond Typewriter Company. Return filed and information dismissed.
- Hampden Auto Company. Return filed and information dismissed.
- Harrington Auto Station No. 1. Return filed and information dismissed.
- Harrington Press. Return filed and information dismissed.
- Harrington Ring and Traveller Company. Enjoined.
- Hatch Accumulator Company. Return filed and information dismissed.
- Haverhill Gas Light Company. Return filed and information dismissed.
- Haverhill Gas Securities Company. Return filed and information dismissed.
- Hayes Manufacturing Company. Return filed and information dismissed.
- Hayward & Litch Express Company. Return filed and information dismissed.
- Help Yourself School. Return filed and information dismissed.
- Henrici Washer Company. Pending.
- Hideite Leather Company. Information dismissed.
- Historical Art Company. Information dismissed.
- Holden's Stable. Return filed and information dismissed.
- Holliston Braiding Company. Enjoined.
- Holmes Market Company. Return filed and information dismissed.
- Hooper, Lewis & Co. Return filed and information dismissed.
- Hopewell Railroad Supply Company. Return filed and information dismissed.
- Horace K. Turner Corporation. Return filed and information dismissed.
- Hoyt Elevator Company. Enjoined.
- Hoyt L. Conary Company. Enjoined.
- Hub Publishing Company. Unable to get service.
- Ideal Manufacturing Company. Return filed and information dismissed.
- Imperial Express Company. Enjoined.
- Importers and Traders Leather Company. Enjoined.

- Independent and Auxiliary Gas Company. Pending.
Inter-Urban Amusement Company. Enjoined.
International Railway Appliance Company. Pending.
International Royal Phone Company. Return filed and information dismissed.
International Stock and Bond Company. Enjoined.
Interstate Hat Company. Enjoined.
J. B. Cook Piano Company. Return filed and information dismissed.
J. C. Cowles Company. Return filed and information dismissed.
J. H. Butler Lumber Company. Return filed and information dismissed.
J. H. Dalton Company. Return filed and information dismissed.
J. H. Sears Company. Enjoined.
J. J. Kennedy Liquor Company. Enjoined.
J. J. Whittier & Co., Incorporated. Enjoined.
J. V. Kimball Company. Enjoined.
J. W. Jordan Company. Return filed and information dismissed.
J. W. Taylor Manufacturing Company. Enjoined.
Jamaica Printing Company. Return filed and information dismissed.
Jamaican Product Company. Enjoined.
James & Abbott Company. Return filed and information dismissed.
Jaruth Manufacturing Company. Enjoined.
Jenkins-Phipps Company. Return filed and information dismissed.
John Boyd Company. Return filed and information dismissed.
John S. Fogg Company. Pending.
John W. Dickinson Company. Pending.
Johnsonia Silver Company. Unable to get service.
Jordan Paper Company. Return filed and information dismissed.
Joseph Ross Corporation. Return filed and information dismissed.
Josiah Webb & Co., Limited. Return filed and information dismissed.
Karl Digestible Rusk Company. Enjoined.
Karnak Chemical Company. Return filed and information dismissed.
Kendall Building Company. Enjoined.
Kendall-Tailors, Incorporated. Enjoined.
Kilton Electric Company. Enjoined.
Klien Carriage Manufacturing Company. Pending.

- Kress Brothers Carriage Company. Return filed and information dismissed.
- L. E. Boyden Company. Information dismissed.
- Lamb Eye Shield Company. Return filed and information dismissed.
- Landlord's Protective Agency, Incorporated. Enjoined.
- Larora Manufacturing Company. Pending.
- Larsson Whip Company. Return filed and information dismissed.
- Lawrence Coal Company. Information dismissed.
- Lawrence Produce Company. Return filed and information dismissed.
- Lead-lined Iron Pipe Company. Pending.
- Lever Suspension Brake Company. Return filed and information dismissed.
- Lever Suspension Brake Company. Pending.
- Libby Lumber and Building Company. Information dismissed.
- Lou Dillon Veterinary Remedy Company. Return filed and information dismissed.
- Lou Dillon Veterinary Remedy Company. Pending.
- Lowell Model Company. Enjoined.
- Lubron Manufacturing Company, Incorporated. Enjoined.
- Lynn Shoe Company. Return filed and information dismissed.
- Lynn Shoe Manufacturers Association, Incorporated. Return filed and information dismissed.
- M. C. Plummer Company. Enjoined.
- M. L. Hiller & Sons. Return filed and information dismissed.
- M. R. Ward Company. Enjoined.
- McBarron Company. Return filed and information dismissed.
- McLean Manufacturing Company. Information dismissed.
- Magic Clasp Garter Company. Return filed and information dismissed.
- Magmul Mirror Company. Enjoined.
- Malteaux Company. Return filed and information dismissed.
- Mansfield Furnace and Coal Company. Return filed and information dismissed.
- Marblehead Gas and Electric Light Company. Pending.
- Marine Life-saving Device Company. Pending.
- Market Fruit and Cotton Company. Pending.
- Marlier Publishing Company. Return filed and information dismissed.
- Marsh Press Company. Enjoined.
- Martin Shoe Machinery Company. Return filed and information dismissed.

Massachusetts Electrical Exhibition Company. Information dismissed.

Massachusetts Exploitation and Securities Company. Enjoined.

Massachusetts Glove Company. Enjoined.

Massachusetts Stone Company. Enjoined.

Meade Roofing and Cornice Company. Return filed and information dismissed.

Mechanical Co-operative Company. Enjoined.

Mercantile Law and Collection Company. Return filed and information dismissed.

Merchants Advertising Coupon Company. Enjoined.

Merrill Manufacturing Company. Enjoined.

Middlesex Construction Company. Unable to get service.

Milford Quarry Company. Enjoined.

Mining Development Company. Enjoined.

Misses Glantzberg, Incorporated. Return filed and information dismissed.

Mollins Veterinary Remedy and Food Company. Pending.

Montague Co-operative Creamery Association. Return filed and information dismissed.

Morrill Leather Company. Return filed and information dismissed.

Morrison Shoe Company. Enjoined.

Morse Motor Vehicle Company. Information dismissed.

Motor Amusement Company. Enjoined.

Mt. Cardigan Lumber Company. Return filed and information dismissed.

Mt. Pleasant Quarry Company. Return filed and information dismissed.

Multiplex Automatic Advertiser Company. Enjoined.

Munkley & Co., Incorporated. Pending.

Munro & Knight Machine Screw Company. Enjoined.

Munroe Engine Company. Enjoined.

Murphy Boot and Shoe Company. Return filed and information dismissed.

Mutual Adjustment Company. Enjoined.

Mystic Publishing Company. Return filed and information dismissed.

N. P. Sackett Company. Enjoined.

National Club Woman's Corporation. Enjoined.

National Plunger Elevator Company. Return filed and information dismissed.

- National Service Company. Enjoined.
- National Telephone Tablet Holder Company. Enjoined.
- National Wrapping Paper Company. Return filed and information dismissed.
- Nehokist Manufacturing Company. Enjoined.
- Neponset Rubber Company. Enjoined.
- Nernst Lamp Company. Pending.
- Nesmith Shoe Company. Return filed and information dismissed.
- Nevada Development. Enjoined.
- New Bedford Granite Company. Enjoined.
- New England and Clifton Copper Company of Arizona. Information dismissed.
- New England Cereal Company. Unable to get service.
- New England Cold Storage and Warehouse Company. Return filed and information dismissed.
- New England Co-operative Company. Unable to get service.
- New England Electric Trades Association. Enjoined.
- New England Granite Company. Return filed and information dismissed.
- New England Hotel Company. Enjoined.
- New England Lubricator Company. Pending.
- New England Resort Bureau, Incorporated. Enjoined.
- New England Roller Grate Company. Return filed and information dismissed.
- New Era Machinery Company. Information dismissed.
- New Magnolia Hotel Company. Return filed and information dismissed.
- New Marshall Engine Company. Return filed and information dismissed.
- New-Massachusetts Loan Company, Limited. Return filed and information dismissed.
- Newburyport Fair Association. Return filed and information dismissed.
- Newspaper Artists' Association and Books and Magazine Illustrators' Society. Enjoined.
- Newton Crane Gas Engine Company. Enjoined.
- Nickerson & Buchanan Company. Enjoined.
- Norfolk Linen Company. Pending.
- North Eastern Lumber Company. Pending.
- O. P. Blomquist Company. Return filed and information dismissed.
- O-So-Ezy Manufacturing Company. Enjoined.
- Old Colony Seam-Face Granite Company. Enjoined.

- Old South Print, Incorporated. Enjoined.
Otis Fibre Board Company. Enjoined.
Otter River Telephone Company. Information dismissed.
Outfitters Credit Company. Enjoined.
Ox-O-Tonic Company. Pending.
P. Garvin, Incorporated. Return filed and information dismissed.
Page Stearns Drop Forge Company. Return filed and information dismissed.
Palami Company. Pending.
Park Villa Farm Company. Enjoined.
Parsons Manufacturing Company. Return filed and information dismissed.
Paul N. Raymond Company. Enjoined.
Paymaster Mining Company. Enjoined.
Peabody Candy Company. Return filed and information dismissed.
Peptett Dyspepsia Cure Company. Return filed and information dismissed.
Phillips Flushing Tank Company. Return filed and information dismissed.
Phillipston Trap Rock Company. Return filed and information dismissed.
Phoenix Grocery and Provision Company. Enjoined.
Phoenix Leather Goods Company. Enjoined.
Phoenix Pharmacy. Enjoined.
Pilgrim Foundry Company. Return filed and information dismissed.
Pioneer Lynn Mining Company. Information dismissed.
Pitt & Scott, Limited. Information dismissed.
Place Box Company. Pending.
Poland Paper Company. Return filed and information dismissed.
Porter Livery Company. Return filed and information dismissed.
Prentiss Tool and Supply Company. Return filed and information dismissed.
Public Stock and Grain Company. Return filed and information dismissed.
Pure Food Company. Enjoined.
Puritan Construction Company. Return filed and information dismissed.
R. Farland & Sons Company. Return filed and information dismissed.
Ralph P. Hoagland Drug Company. Information dismissed.
Real Estate Mortgage Company. Enjoined.

- Realty Development Corporation. Enjoined.
- Refilled Electric Lamp and Supply Company. Enjoined.
- Revere Steeplechase and Amusement Company. Enjoined.
- Revolution Laundry Machinery Company. Enjoined.
- Reynolds Machine Company. Enjoined.
- Rhode Island Worsted Company. Return filed and information dismissed.
- Richmond Group Gold Mines Company. Enjoined.
- Rivett Dock Company. Return filed and information dismissed.
- Robinson-Brockway Company. Return filed and information dismissed.
- Robinson-Brockway Company. Pending.
- Robinson Tailoring Company. Enjoined.
- Roessler & Hasslacher Chemical Company. Information dismissed.
- Rogers Automobile Company. Information dismissed.
- Roller Bar Door Closer Company. Pending.
- Rossiter, McGovern & Co. Enjoined.
- Rotary Motor Vehicle Company. Enjoined.
- Royal Harness Dressing Company. Enjoined.
- Rubberhide Company. Return filed and information dismissed.
- Rubon Manufacturing and Supply Company. Return filed and information dismissed.
- Rugby Pharmaceutical Company. Enjoined.
- S. D. Munro Company. Enjoined.
- S. H. Hellen, Incorporated. Pending.
- Sage's Trunk Depot. Return filed and information dismissed.
- Salem Heating and Metal Company. Enjoined.
- Sandow's American Institute, Incorporated. Enjoined.
- Sanitary Manufacturing Company. Information dismissed.
- Sanitary Reduction and Construction Company. Enjoined.
- Sayman's Remedy Company. Enjoined.
- Schipper Brothers Coal Mining Company, Incorporated. Return filed and information dismissed.
- Semiwater-tube Boiler Company. Information dismissed.
- Shafer & Green Company. Enjoined.
- Shawmut Paper Manufacturing Company. Enjoined.
- Sheffield Light and Power Company. Enjoined.
- Sheldon Brothers Company. Return filed and information dismissed.
- Simms & Co., Incorporated. Return filed and information dismissed.
- Simplex Engine Company. Enjoined.

- Skalon Whip Company. Return filed and information dismissed.
- Smith Premier Typewriter Company. Return filed and information dismissed.
- Solomon Drug Company. Enjoined.
- South Bay Transportation Company. Enjoined.
- Sovereigns Co-operative Association of Webster, Mass. Enjoined.
- Springfield Steam Power Company. Return filed and information dismissed.
- Standard Butter Company. Return filed and information dismissed.
- Standard Chemical Company. Return filed and information dismissed.
- Standard Commercial Company. Enjoined.
- Standard Indicator Company. Return filed and information dismissed.
- Standard Lumber Company. Enjoined.
- Stanley Instrument Company. Return filed and information dismissed.
- Staso Company. Return filed and information dismissed.
- State Deposit and Loan Company. Pending.
- Stirling Mills. Return filed and information dismissed.
- Stone Ville Company. Return filed and information dismissed.
- Stopford & Dodge Company. Return filed and information dismissed.
- Suffolk Chemical Company. Enjoined.
- Sunderland Electric Light and Power Company. Return filed and information dismissed.
- Sunnyside Mining Company. Pending.
- Suspension Transportation Company. Return filed and information dismissed.
- Svea Construction Company. Pending.
- Swithin Brothers Granite Company. Return filed and information dismissed.
- Textile Machinery Specialty Company. Enjoined.
- Thomas J. Young Company. Return filed and information dismissed.
- Thomas O'Callaghan Company. Return filed and information dismissed.
- Times Corporation. Enjoined.
- Tres Hermanas Gold Mining Company. Enjoined.
- Trimount Rotary Power Company. Return filed and information dismissed.

- Twentieth Century Amusement Company. Information dismissed.
- U. S. Poultry, Egg and Squab Company. Enjoined.
- Union Desk Company. Return filed and information dismissed.
- Union Investment Company. Return filed and information dismissed.
- Union Sales Company. Pending.
- Union Tool Company. Return filed and information dismissed.
- Union Waxed and Parchment Paper Company. Information dismissed.
- United Securities Company. Information dismissed.
- United States Appraisal Company. Return filed and information dismissed.
- United States Credit Company. Enjoined.
- United States Garbage Reduction Company. Enjoined.
- United States Translucent Company. Enjoined.
- United Supply and Machinery Company. Return filed and information dismissed.
- Universal Electric Corporation. Enjoined.
- Universal Marine Company. Return filed and information dismissed.
- Up-to-date Manufacturing Company. Return filed and information dismissed.
- Utah Apex Mining Company. Return filed and information dismissed.
- Videx Automobile Company. Enjoined.
- Vista Hermosa Company. Return filed and information dismissed.
- Vocalion Organ Company. Return filed and information dismissed.
- W. D. Parlin Hardware Company. Enjoined.
- W. H. Blake Steam Pump Company. Enjoined.
- W. H. Glover Company. Return filed and information dismissed.
- W. K. Niver Coal Company. Return filed and information dismissed.
- W. L. Davis, Incorporated. Enjoined.
- W. M. Burt Company. Pending.
- W. S. Rendle Company. Enjoined.
- Wakefield Manufacturing Company. Return filed and information dismissed.
- Walcott-Cameron Company. Return filed and information dismissed.

Walker Extract Company. Return filed and information dismissed.

Walter S. Washburn Company. Information dismissed.

Waltham Co-operative Furniture Company. Return filed and information dismissed.

Waltham Mercantile Company. Enjoined.

Warner Motor Company. Return filed and information dismissed.

Watertown Worsted Company. Pending.

Weber Leather Company. Return filed and information dismissed.

Weber Leather Company. Pending.

West India Company. Information dismissed.

White-Dunham Shoe Company. Return filed and information dismissed.

William T. True Company. Enjoined.

Winchell Company. Return filed and information dismissed.

Worcester Novelty Company. Enjoined.

Xylite Lubricating Company. Return filed and information dismissed.

(b) For failure of foreign corporations to file first papers required by St. 1903, c. 437, §§ 58, 60, informations were brought against —

American Architect Company. Pending.

Henry A. Kessell Company. Papers filed and information dismissed.

Howe Manufacturing Company. Papers filed and information dismissed.

International Automobile and Vehicle Tire Company. Papers filed and information dismissed.

Lutz & Schram Company. Papers filed and information dismissed.

National Electrolytic Reduction Company. Information dismissed.

New England Drug Company. Papers filed and information dismissed.

Nonpareil Art Novelty Company. Enjoined.

4. AT THE RELATION OF THE CIVIL SERVICE COMMISSIONERS.

Douglass, John J., Attorney-General *ex rel. v.* Information in the nature of *quo warranto* to try respondent's title to office of deputy superintendent of ferries in the city of Boston. Reserved for consideration of full court. Pending.

5. AT THE RELATION OF PRIVATE PERSONS.

Attorney-General *ex rel. v.* Philander Bates. Information in the nature of *quo warranto* to try the title of the respondent's title to the office of selectman of Cohasset. Use of name granted. Pending.

Attorney-General *v.* Francis A. Campbell. Information in the nature of *quo warranto* to try the respondent's title to the office of clerk of the Superior Court for the county of Suffolk. Disposed of.

Attorney-General *ex rel. v.* Fiskdale Mills. Petition for an injunction to restrain the respondent from interfering with the waters of Alum Pond, a great pond. Pending.

Attorney-General *ex rel.* Samuel E. Hull *et als.*, Selectmen of Millbury, *v.* Washburn & Moen Manufacturing Company. Information in the nature of *quo warranto* to abate a nuisance. Pending.

Attorney-General *ex rel. v.* Old Colony Street Railway Company. Petition for use of name of Attorney-General to restrain the respondent corporation from laying tracks in certain streets in Taunton. Use of name granted. Pending.

Attorney-General *v.* Onset Bay Grove Association. Information in the nature of *quo warranto* to abate a public nuisance. Referred to Warren A. Reed, auditor. Pending.

Attorney-General *ex rel. v.* Joseph M. Reed. Information in the nature of *quo warranto* filed in the Supreme Judicial Court for the county of Essex to try the respondent's title to the office of school committeeman in the town of Rockport. Use of name granted. Pending.

Attorney-General *ex rel. v.* Vineyard Grove Company. Petition for use of name in an information for an injunction restraining the said company from an alleged interference with the rights of the public in a sea beach, and ordering the removal of structures causing such alleged interference. Henry S. Dewey appointed master. Pending.

Attorney-General *ex rel.* Pettingell-Andrews Company *et als.* *v.* Boston and New England Sanitary Product Company. Information in equity to abate a nuisance caused by maintenance of a garbage plant on Atlantic Avenue, Boston. Use of name granted. Pending.

Attorney-General *v.* Frank B. Stratton *et al.* Information in the nature of *quo warranto* to oust the respondents from their office as members of the board of health of the town of Swampscott. Use of name granted. Pending.

6. APPLICATIONS REFUSED AND OTHERWISE DISPOSED OF.

National Dock Trust, Attorney-General *v.* Information in nature of *quo warranto* to test right of corporation to lay tracks in East Boston. Use of name denied.

GRADE CROSSINGS.

Notices have been served upon this department of the filing of the following petitions for the appointment of special commissioners for the abolition of grade crossings:—

Barnstable County.

Barnstable, Selectmen of, petitioners. Petition for abolition of County Road, Pond Village, crossing. Pending.

Bourne, Selectmen of, petitioners. Petition for the abolition of Collins and Handy crossings. Louis A. Frothingham, Henry L. Parker, Jr., and Lyman P. Thomas, appointed commissioners. Commissioners' report filed. Arthur W. DeGoosh appointed auditor. Pending.

Berkshire County.

Adams. Hoosac Valley Street Railway Company, petitioners. Petition for abolition of Commercial Street crossing in Adams. George W. Wiggin, W. W. McClench and Edmund K. Turner appointed commissioners. Commissioners' report filed. Pending.

Great Barrington, Selectmen of, petitioners. Petition for the abolition of a grade crossing in the village of Housatonic in said town. John J. Flaherty, Edmund K. Turner and Stephen S. Taft appointed commissioners. Commissioners' report filed. Frank N. Nay appointed auditor. Pending.

Lee, Selectmen of, petitioners. Petition for abolition of Langdon's crossing in Lee. Wade Keyes, Thomas W. Kennefick and Luther Dean appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's first report filed. Pending.

Lenox, Selectmen of, petitioners. Petition for abolition of grade crossings in Lenox. Fred Joy, Louis A. Frothingham and Edmund K. Turner appointed commissioners. Commissioners' report filed. J. Mott Hallowell appointed auditor. Auditor's first report filed. Pending.

North Adams. Hoosac Valley Street Railway Company, petitioners. Petition for abolition of Main Street crossing, known as Braytonville crossing, in North Adams. Edmund K. Turner, W. W. McClench and Joseph P. Magenis appointed commissioners. Commissioners' report filed. Pending.

Pittsfield, Mayor and Aldermen of, and Directors of Boston & Albany Railroad Company, petitioners. Petition for the abolition of Hubbard and Gates avenues and Jason Street crossings in Pittsfield. Thomas W. Kennefick, William Sullivan and Charles M. Ludden appointed commissioners. Commissioners' report filed. Patrick J. Ashe appointed auditor. Auditor's first report filed. Pending.

Pittsfield, Mayor and Aldermen of, petitioners. Petition for abolition of Merrill crossing in Pittsfield. Thomas W. Kennefick, Frederick L. Green and Edmund K. Turner appointed commissioners. Pending.

Pittsfield, Mayor and Aldermen of, petitioners. Petition for abolition of Holmes Road crossing. William W. McClench, Charles N. Clark and Edmund K. Turner appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's second report filed. Pending.

Stockbridge, Selectmen of, petitioners. Petition for the abolition of "River Road" crossing in Stockbridge. J. B. Carroll, E. B. Bishop and Luther Dean appointed commissioners. Commissioners' report filed. Wade Keyes appointed auditor. Auditor's first report filed. Pending.

Williamstown. Hoosac Valley Street Railway Company, petitioners. Petition for the abolition of a grade crossing in Williamstown, near the Fitchburg Railroad station. Edmund K. Turner, W. W. McClench and Charles N. Clark appointed commissioners. Commissioners' report filed. Pending.

Bristol County.

Attleborough. Directors of Old Colony Railroad, petitioners. Petition for abolition of South Main Street crossing in Attleborough. George W. Wiggin, A. P. Martin and C. A. Allen appointed commissioners. Commissioners' report filed. C. H. Cooper appointed auditor. Auditor's third report filed. Pending.

Attleborough, Selectmen of, petitioners. Petition for abolition of West Street, North Main Street and other crossings in Attleborough. James R. Dunbar, H. L. Parker and William

Jackson appointed commissioners. Commissioners' report filed. Chas. P. Searle appointed auditor. Auditor's third report filed. Pending.

Easton. Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of crossing at Eastondale. James E. Cotter, Wm. Rankin and Chas. D. Bray appointed commissioners. Fred Joy appointed auditor. Auditor's fourth report filed. Pending.

Fall River, Mayor and Aldermen of, petitioners. Petition for abolition of Brownell Street crossing and other crossings in Fall River. John Q. A. Brackett, Samuel N. Aldrich and Charles A. Allen appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditors' eighteenth report filed. Pending.

Mansfield. Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of grade crossing at North Main, Chauncey, Central, West, School and Elm streets in Mansfield. Pending.

New Bedford, Mayor and Aldermen of, petitioners. Petition for abolition of certain grade crossings in New Bedford. George F. Richardson, Horatio G. Herrick and Wm. Wheeler appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's first report filed. Pending.

Taunton, Mayor and Aldermen of, petitioners. Petition for abolition of grade crossings in Taunton. William B. French, A. C. Southworth and Edward B. Bishop appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's first report filed. Pending.

Essex County.

Haverhill, Mayor and Aldermen of, petitioners. Petition for abolition of Washington Street and other crossings in Haverhill. George W. Wiggin, William B. French and Edmund K. Turner appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's sixth report filed. Pending.

Ipswich. Boston & Maine Railroad Company, petitioners. Petition for abolition of Locust Street crossing in Ipswich. George W. Wiggin, E. K. Turner and William F. Dana appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Pending.

- Ipswich, Selectmen of, petitioners. Petition for abolition of High Street crossing. Geo. W. Wiggin, Edmund K. Turner and William F. Dana appointed commissioners. Pending.
- Ipswich. Directors of Boston & Maine Railroad Company, petitioners. Petition for abolition of Underhill crossing in Ipswich. George W. Wiggin, A. D. Bosson and Edmund K. Turner appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's first report filed. Pending.
- Lynn, Mayor and Aldermen of, petitioners. Petition for abolition of Summer Street and other crossings on Saugus branch of Boston & Maine Railroad and Market Street and other crossings on main line. George W. Wiggin, Edgar R. Champlin and Edmund K. Turner appointed commissioners. Pending.
- Manchester. Directors of Boston & Maine Railroad Company, petitioners. Petition for the abolition of the Summer Street crossing in Manchester. George P. Sanger, Edward B. Bishop and Chas. A. Putnam appointed commissioners. Commissioners' report filed. Andrew Fiske appointed auditor. Auditor's first report filed. Pending.
- Salem, Mayor and Aldermen of, petitioners. Petition for the abolition of grade crossings at Bridge, Washington, Mill, North, Flint and Grove streets in Salem. Pending.
- Salem, Mayor and Aldermen of, petitioners. Petition for abolition of Lafayette Street crossing in Salem. Pending.

Franklin County.

- Deerfield, Selectmen of, petitioners. Petition for abolition of Sprouts crossing on Main Street, Deerfield. Timothy G. Spaulding, Edmund K. Turner and Franklin T. Hammond appointed commissioners. Commissioners' report filed. Henry P. Field appointed auditor. Auditor's first report filed. Pending.
- Deerfield. Directors of the Fitchburg Railroad Company, petitioners. Petition for abolition of McClellan crossing at East Deerfield. Alpheus Sanford, Edmund K. Turner and Walter Perley Hall appointed commissioners. Commissioners' report filed. George P. O'Donnell appointed auditor. Pending.
- Greenfield, Selectmen of, petitioners. Petition for the abolition of Allen and Russell streets crossings in Greenfield. Edmund K. Turner, Walter P. Hall and Fred D. Stanley appointed commissioners. Stephen S. Taft appointed auditor. Pending.

- Northfield, Selectmen of, petitioners. Petition for abolition of crossing on road to South Vernon. E. K. Turner, Charles W. Hazelton and Charles H. Innes appointed commissioners. Pending.
- Northfield, Selectmen of, petitioners. Petition for abolition of River Street crossing in Northfield. Alpheus Sanford, Charles W. Hazelton and Newell D. Winter appointed commissioners. Commissioners' report filed. Dana Malone appointed auditor. Auditor's first and supplemental reports filed. Pending.

Hampden County.

- Chester, Selectmen of, and Directors of Boston & Albany Railroad Company, petitioners. Petition for abolition of Hunting-ton Road in Chester. Charles E. Hibbard, William Sullivan and Wm. P. Martin appointed commissioners. Commissioners' report filed. Ralph W. Ellis appointed auditor. Auditor's first report filed. Pending.
- Chester, Selectmen of, and Directors of Boston & Albany Railroad Company, petitioners. Petition for abolition of Hunting-ton Street and White Chop crossing in Chester. Charles E. Hibbard, William Sullivan and William P. Martin appointed commissioners. Thos. W. Kennefick appointed auditor. Auditor's first and supplemental reports filed. Pending.
- Chicopee, Mayor and Aldermen of, petitioners. Petition for abolition of Plainfield and Exchange Street crossings and other crossings in Chicopee. Geo. W. Wiggin, Edmund K. Turner and Fred D. Stanley appointed commissioners. Commissioners' report filed. Timothy G. Spaulding appointed auditor. Auditor's fourth report filed. Pending.
- Palmer, Selectmen of, petitioners. Petition for abolition of Palmer and Belchertown Road crossing in Palmer. T. M. Brown, Chas. E. Hibbard and Henry G. Taft appointed commissioners. Commissioners' report filed. Stephen S. Taft appointed auditor. Auditor's first report filed. Pending.
- Palmer, Selectmen of, petitioners. Petition for abolition of Burley's crossing in Palmer. Pending.
- Palmer, Selectmen of, petitioners. Petition for abolition of Springfield Road crossing, otherwise known as the Wire Mill crossing, in Palmer. William Turtle, Frederick L. Greene and John W. Mason appointed commissioners. Commissioners' report filed. Pending.
- Springfield, Mayor and Aldermen of, petitioners. Petition for abolition of Bay State Road and other crossings in Spring-

field. George W. Richardson, Marshall Wilcox and George W. Wiggin appointed commissioners. Commissioners' report filed. Charles W. Bosworth appointed auditor. Auditor's first report filed. Pending.

Springfield, Mayor and Aldermen of, petitioners. Petition for abolition of Pasco Road crossing in Springfield. Joseph Bennett, Samuel M. Cook and ——— appointed commissioners. Commissioners' report filed. L. E. Hitchcock appointed auditor. Auditor's first report filed. Pending.

Springfield, Mayor and Aldermen of, petitioners. Petition for abolition of South End Bridge crossing in Springfield. ———, ——— and George F. Swain appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's second report filed. Pending.

Westfield, Selectmen of, petitioners. Petition for raising of bridge over Elm Street in Westfield. Thomas W. Proctor, John B. O'Donnell and Edmund K. Turner appointed commissioners. Commissioners' report filed. J. Mott Hallowell appointed auditor. Auditor's first report filed. Pending.

Westfield, Selectmen of, petitioners. Petition for raising bridge over North Elm Street in Westfield. Geo. W. Wiggin, Frederick L. Greene and Edmund K. Turner appointed commissioners. Commissioners' report filed. Pending.

Westfield, Selectmen of, petitioners. Petition for the abolition of North Elm Street crossing in Westfield. Charles E. Hibbard, Joseph Bennett and George W. Wiggin appointed commissioners. Commissioners' report filed. Ralph W. Ellis appointed auditor. Auditor's first report filed. Pending.

Westfield. Boston & Albany Railroad Company, petitioners. Petition for abolition of Coburn's and Morse's crossings in Westfield. Charles M. Ludden, William Sullivan and Richard W. Irwin appointed commissioners. Commissioners' report filed. Ralph W. Ellis appointed auditor. Auditor's first report filed. Pending.

Hampshire County.

Belchertown, Selectmen of, petitioners. Petition for abolition of Holyoke Road crossing in Belchertown. George W. Wiggin, Fred D. Stanley and Edmund K. Turner appointed commissioners. Commissioners' report filed. Stephen S. Taft appointed auditor. Auditor's second report filed. Pending.

Belchertown, Selectmen of, petitioners. Petition for the abolition of Leache's crossing in Belchertown. Augustus W.

- Locke, George W. Johnson and Joseph Bennett appointed commissioners. Commissioners' report filed. William H. Clapp appointed auditor. Auditor's report filed. Pending.
- Northampton, Mayor and Aldermen of, petitioners. Petition for abolition of Grove Street and Earl Street crossings in Northampton. Frederick L. Greene, S. S. Taft and James M. Sickman appointed commissioners. Commissioners' report filed. William P. Hayes appointed auditor. Auditor's first report filed. Pending.
- Northampton. Directors of Connecticut River Railroad Company, petitioners. Petition for abolition of Lyman's crossing in Northampton. George W. Wiggin, Fred D. Stanley and Edmund K. Turner appointed commissioners. Commissioners' report filed. L. E. Hitchcock appointed auditor. Auditor's third report filed. Pending.
- Northampton, Mayor and Aldermen of, petitioners. Petition for abolition of Laurel Park station crossing in Northampton. George W. Wiggin, Fred D. Stanley and Edmund K. Turner appointed commissioners. Commissioners' report filed. Arthur S. Kneil appointed auditor. Auditor's first report filed. Pending.
- Ware, Selectmen of, petitioners. Petition for abolition of Gibbs crossing in Ware. George F. Tucker, George F. Kimball and Lawson Sibley appointed commissioners. Commissioners' report filed. John W. Mason appointed auditor. Pending.
- Ware, Selectmen of, petitioners. Petition for abolition of Maple Street and Gilbertville Road crossings in Ware. Alpheus Sanford, Everett C. Bumpus and William W. McClench appointed commissioners. Commissioners' report filed. John W. Mason appointed auditor. Auditor's first report filed. Pending.

Middlesex County.

- Acton, Selectmen of, petitioners. Petition for abolition of Great Road crossing in Acton. Benj. W. Wells, George Burrage and William B. Sullivan appointed commissioners. Pending.
- Acton, Selectmen of, petitioners. Petition for abolition of Maynard Road crossing in Acton. Edmund K. Turner, Edward F. Blodgett and Wade Keyes appointed commissioners. Commissioners' report filed. Pending.
- Arlington, Selectmen of, petitioners. Petition for abolition of Grove Street crossing and other crossings in Arlington. Alpheus Sanford, Edmund K. Turner and S. Everett Tinkham ap-

- pointed commissioners. Commissioners' report filed. Fred Joy appointed auditor. Auditor's third report filed. Pending.
- Ayer, Selectmen of, petitioners. Petition for abolition of Main Street crossing in Ayer. S. K. Hamilton, Theodore C. Hurd and Edmund K. Turner appointed commissioners. Pending.
- Ayer, Selectmen of, petitioners. Petition for abolition of West Main and Park streets crossing in Ayer. Frank P. Goulding, Charles A. Allen and Anson D. Fessenden appointed commissioners. Commissioners' report filed. Theodore C. Hurd appointed auditor. Auditor's second report filed. Pending.
- Belmont, Selectmen of, petitioners. Petition for abolition of Brighton Street, Concord Avenue and Trapelo Road crossings in Belmont. Pending. Theodore C. Hurd, Fred Joy and George F. Swain appointed commissioners. Pending.
- Cambridge. Directors of Boston & Maine Railroad Company, petitioners. Petition for abolition of Prison Point Street crossing in Cambridge. Henry S. Milton, Edward B. Bishop and Henry G. Taft appointed commissioners. Commissioners' report filed. Theodore C. Hurd appointed auditor. Auditor's sixth report filed. Pending.
- Chelmsford, Selectmen of, petitioners. Petition for abolition of Princeton Street crossing in Chelmsford. Edmund K. Turner, Frederick W. Dallinger and Charles F. Worcester appointed commissioners. Commissioners' report filed. W. C. Dillingham appointed auditor. Pending.
- Concord, Selectmen of, petitioners. Petition for abolition of Oliver Rice crossing and Hosmer's crossing in Concord. Theodore C. Hurd, William Sullivan and Percy G. Bolster appointed commissioners. Commissioners' report filed. Henry L. Parker appointed auditor. Auditor's final report filed. Pending.
- Everett. Directors of Boston & Maine Railroad Company, petitioners. Petition for abolition of crossings at Broadway and Main Street in Everett. George W. Wiggin, Edmund K. Turner and Robert S. Gray appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's sixth report filed. Pending.
- Framingham, Selectmen of, petitioners. Petition for the abolition of Concord Street crossing.
- Framingham, Selectmen of, petitioners. Petition for the abolition of Waverly Street crossing.
- Framingham, Selectmen of, petitioners. Petition for the abolition of Marble Street crossing.

- Framingham, Selectmen of, petitioners. Petition for the abolition of Bishop Street crossing.
- Framingham, Selectmen of, petitioners. Petition for the abolition of Hollis and Waushakum streets crossings.
- Framingham, Selectmen of, petitioners. Petition for the abolition of Claffin Street crossing.
- Lexington, Selectmen of, petitioners. Petition for abolition of Grant Street crossing in Lexington. Alpheus Sanford, Edmund K. Turner and S. Everett Tinkham appointed commissioners. Commissioners' report filed. Pending.
- Lowell, Mayor and Aldermen of, petitioners. Petition for abolition of Middlesex and Thorndike streets crossings. Pending.
- Lowell, Mayor and Aldermen of, petitioners. Petition for abolition of Boston Road and Plain Street crossings. Pending.
- Lowell, Mayor and Aldermen of, petitioners. Petition for abolition of School and Walker streets crossings. Pending.
- Lowell, Mayor and Aldermen of, petitioners. Petition for abolition of Lincoln Street crossing. Pending.
- Lowell, Mayor and Aldermen of, petitioners. Petition for abolition of Middlesex, Thorndike and Lincoln streets and Boston Road grade crossings. Pending.
- Lowell, Mayor and Aldermen of, petitioners. Petition for abolition of Pawtucket Street crossing and other crossings in Lowell. George W. Wiggin, John W. Ellis and Samuel L. Minot appointed commissioners. Commissioners' report filed. P. H. Cooney appointed auditor. Auditor's second report filed. Pending.
- Malden. Directors of Boston & Maine Railroad Company, petitioners. Petition for abolition of Medford Street and other crossings in Malden. Geo. W. Wiggin, Robert O. Harris and Edmund K. Turner appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's third report filed. Pending.
- Malden, Mayor and Aldermen of, petitioners. Petition for abolition of Pleasant and Winter streets crossing in Malden. George W. Wiggin, Edmund K. Turner and Fred Joy appointed commissioners. Pending.
- Marlborough, Mayor and Aldermen of, petitioners. Petition for abolition of Hudson Street crossing in Marlborough. Walter Adams, Charles A. Allen and Alpheus Sanford appointed commissioners. Commissioners' report filed. Pending.
- Natick. Boston & Worcester Street Railway Company, petitioners. Petition for alteration of Worcester Street crossing in

Natick. Geo. W. Wiggin, Edmund K. Turner and Larkin T. Trull appointed commissioners. Commissioners' report filed. Theo. C. Hurd appointed auditor. Auditor's second report filed. Pending.

Natick. Directors of Boston & Albany Railroad Company, petitioners. Petition for abolition of Marion Street crossing and other crossings in Natick. George W. Wiggin, Larkin T. Trull and Joseph Bennett appointed commissioners. Commissioners' report filed. Theodore C. Hurd appointed auditor. Auditor's seventh and final report filed.

Newton, Mayor and Aldermen of, petitioners. Petition for the abolition of Concord Street and Pine Grove Avenue crossings in Newton. George W. Wiggin, T. C. Mendenhall and Edmund K. Turner appointed commissioners. Pending.

Newton, Mayor and Aldermen of, petitioners. Petition for abolition of crossings on main line in Newton. Theo. C. Hurd appointed auditor. Auditor's eleventh report filed. Pending.

Newton, Mayor and Aldermen of, petitioners. Petition for the abolition of Glen Avenue and nine other crossings in Newton. Geo. W. Wiggin, T. C. Mendenhall and Edmund K. Turner appointed commissioners. Commissioners' report filed. P. H. Cooney appointed auditor. Auditor's eighth report filed. Pending.

North Reading, Selectmen of, petitioners. Petition for abolition of Main Street crossing in North Reading. Alpheus Sanford, George N. Poor and Louis M. Clark appointed commissioners. Report of commissioners filed. Pending.

Somerville, Mayor and Aldermen of, petitioners. Petition for abolition of Park Street, Dane Street, Somerville Avenue and Medford Street crossings in Somerville. George W. Wiggin, George F. Swain and J. D. Colt appointed commissioners. Pending.

Wakefield, Selectmen of, petitioners. Petition for abolition of Hanson Street crossing in Wakefield. Pending.

Waltham, Mayor and Aldermen of, petitioners. Petition for abolition of South Street crossing in Waltham. Geo. F. Swain, ——— and Geo. A. Sanderson appointed commissioners. Pending.

Waltham, Mayor and Aldermen of, petitioners. Petition for abolition of Moody Street, Main Street, Elm Street, River Street, Pine Street, Newton Street and Calvary Street crossings in Waltham. ———, ——— and George F. Swain appointed commissioners. Pending.

Winchester, Selectmen of, petitioners. Petition for the abolition of crossing at Winchester station square. George W. Wiggin, George F. Swain and Arthur Lord appointed commissioners. Pending.

Norfolk County.

Braintree, Selectmen of, petitioners. Petition for the abolition of the Pearl Street crossing at South Braintree. Pending.

Braintree. Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of grade crossing at School, Elm, River and Union streets in Braintree. Pending.

Brookline. Directors of Boston & Albany Railroad Company, petitioners. Petition for the abolition of Kerrigan Place crossing in Brookline. William Sullivan, Henry M. Hutchins and Wade Keyes appointed commissioners. Commissioners' report filed. Henry M. Hutchins appointed auditor. Pending.

Brookline and Boston. Directors of the Boston & Albany Railroad Company, petitioners. Petition for the abolition of Reservoir Lane crossing in Boston and Brookline. Henry C. Mulligan, Charles T. Davis and Albert S. Apsey appointed commissioners. Commissioners' report filed. Pending.

Canton. Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of Dedham Road crossing in Canton. Pending.

Dedham. Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of Green Lodge Street crossing in Dedham. Pending.

Dedham. Directors of the Old Colony Railroad Company, petitioners. Petition for the abolition of River Street and Whiting Avenue crossings. Augustus P. Martin, Charles A. Allen and Fred Joy appointed commissioners. Commissioners' report filed. C. H. Cooper appointed auditor. Auditor's supplemental report filed. Pending.

Dedham, Selectmen of, petitioners. Petition for the abolition of Eastern Avenue and Dwight Street crossings in Dedham. Alpheus Sanford, Charles Mills and J. Henry Reed appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Pending.

Dedham, Selectmen of, and Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petitions for

abolition of East Street, Walnut Street and Vernon Street crossings in Dedham, consolidated with petitions to abolish Milton Street crossing in Hyde Park. Samuel N. Aldrich, E. B. Bishop and H. C. Southworth appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's thirteenth report filed. Pending.

Foxborough. Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of grade crossing at Cohasset and Summer streets in Foxborough. Pending.

Hyde Park and Dedham, consolidated petitions. See Dedham.

Hyde Park, Selectmen of, petitioners. Petition for abolition of Fairmount Avenue and Bridge Street crossings in Hyde Park. B. B. Jones, E. K. Turner and Fred Joy appointed commissioners. Pending.

Medway, Selectmen of, petitioners. Petition for abolition of Village Street crossing in Medway. Arthur Lyman, George D. Burrage and Alpheus Sanford appointed commissioners. Commissioners' report filed. Edmund H. Talbot appointed auditor. Auditor's second report filed. Pending.

Needham, Selectmen of, petitioners. Petition for abolition of Charles River Street crossing in Needham. Pending.

Norwood, Selectmen of, and Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of Chapel Street, Washington Street and Guild Street crossings in Norwood. Henry A. Wyman, James F. C. Hyde and Charles E. C. Breck appointed commissioners. Commissioners' report filed. Albert A. Avery appointed auditor. Auditor's seventh report filed. Pending.

Quincy. Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of Saville and Water streets crossings in Quincy. Pending.

Sharon, Selectmen of, petitioners. Petition for abolition of Depot Street crossing in Sharon. William B. Durant, Fred Joy and Charles D. Bray appointed commissioners. Pending.

Sharon. Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of grade crossing at Depot, Garden and Mohawk streets in Sharon. Pending.

Walpole, Selectmen of, petitioners. Petition for abolition of Oak Street crossing and other crossings in Walpole. Dana Malone, Edmund K. Turner and Henry A. Wyman appointed

commissioners. Commissioners' report filed. N. L. Sheldon appointed auditor. Auditor's third report filed. Pending.

Westwood. Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of Green Lodge Street crossing in Westwood. Pending.

Plymouth County.

Abington. Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of Central Street crossing in Abington. Alpheus Sanford, Erastus Worthington, Jr., and Edward B. Bishop appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's second report filed. Pending.

Hingham. Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of Rockland Street crossing in Hingham. Winfield S. Slocum, Alpheus Sanford and Henry C. Southworth appointed commissioners. A. W. DeGoosh appointed auditor. Pending.

Marshfield. Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of crossing near Marshfield station. Alpheus Sanford, J. Albert Brackett and Frank T. Daniels appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's first report filed. Pending.

Middleborough. Selectmen of, petitioners. Petition for abolition of Centre Street, Grove Street and Main Street crossings in Middleborough. Alpheus Sanford, Edward B. Bishop and Samuel H. Hudson appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's sixth report filed. Pending.

Scituate. Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of Water Street and Union Street crossings in Scituate. Arthur H. Wellman, Edmund K. Turner and Oscar A. Marden appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's third report filed. Pending.

Suffolk County.

Boston. Directors of Old Colony Railroad Company, petitioners. Petition for abolition of Tremont Street crossing in Boston. Samuel N. Aldrich, H. C. Southworth and Edward B. Bishop

appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's twenty-first report filed. Pending.

Boston, Mayor and Aldermen of, petitioners. Petition for abolition of Dorchester Avenue crossing in Boston. F. N. Gillette, Charles S. Lilley and Charles Mills appointed commissioners. Commissioners' report filed. Fred Joy appointed auditor. Auditor's thirty-first report filed. Pending.

Boston, Mayor and Aldermen of, petitioners. Petition for abolition of Austin Street, Cambridge Street and Perkins Street crossings in Charlestown. Henry S. Milton, Edward B. Bishop and Henry G. Taft appointed commissioners. Commissioners' report filed. Fred Joy appointed auditor. Auditor's eighth report filed. Pending.

Boston, Mayor and Aldermen of, petitioners. Petition for abolition of Freeport, Adams, Park and Mill streets and Dorchester Avenue crossings. James R. Dunbar, Samuel L. Powers and Thomas W. Proctor appointed commissioners. Pending.

Boston, Mayor and Aldermen of, petitioners. Petition for abolition of Congress Street crossing in Boston. George W. Wiggin, Edward B. Bishop and Charles A. Allen appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's twenty-fifth report filed. Pending.

Boston. Directors of the New York, New Haven & Hartford Railroad Company, petitioners. Petition for the abolition of Walnut Street crossing in Dorchester. James R. Dunbar, Samuel L. Powers and Thomas W. Proctor appointed commissioners. Pending.

Boston. Directors of Old Colony Railroad Company, petitioners. Petition for abolition of Codman Street crossing in Boston. George W. Wiggin, Charles A. Allen and William M. Butler appointed commissioners. Commissioners' report filed. Henry S. Milton appointed auditor. Auditor's second report filed. Pending.

Boston, Mayor and Aldermen of, petitioners. Petition for the abolition of the Essex Street crossing in Brighton. George W. Wiggin, William B. French and Winfield S. Slocum appointed commissioners. Pending.

Boston, Mayor and Aldermen of, petitioners. Petition for abolition of Blue Hill Avenue and Oakland Street crossings in Boston. William B. French, Arthur H. Wellman and George

A. Kimball appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's nineteenth report filed. Pending.

Boston, Mayor and Aldermen of, petitioners. Petition for abolition of all crossings in East Boston. George W. Wiggin, William B. French and Edward B. Bishop appointed commissioners. Commissioners' report filed. Winfield S. Slocum appointed auditor. Auditor's third report filed. Pending.

Revere, Selectmen of, petitioners. Petition for abolition of Winthrop Avenue crossing in Revere. George W. Wiggin, Everett C. Bumpus and Charles D. Bray appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's second report filed. Pending.

Worcester County.

Blackstone. Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of Mendon Street crossing in Blackstone. Pending.

Clinton, Selectmen of, petitioners. Petition for abolition of Sterling, Water, Main and Woodlawn streets crossings. George W. Wiggin, William E. McClintock and James A. Stiles appointed commissioners. Pending.

Fitchburg, Mayor and Aldermen of, petitioners. Petition for abolition of Putnam Street and Laurel Street crossings in Fitchburg. Frank P. Goulding, Charles A. Allen and Charles M. Thayer appointed commissioners. Commissioners' report filed. George S. Taft appointed auditor. Auditor's third report filed. Pending.

Fitchburg, Mayor and Aldermen of, petitioners. Petition for abolition of Rollstone Street crossing in Fitchburg. Pending.

Gardner, Selectmen of, petitioners. Petition for abolition of Union Street crossing in Gardner. Frank P. Goulding, Charles A. Allen and Franklin L. Waters appointed commissioners. Commissioners' report filed. Henry L. Parker appointed auditor. Auditor's first report filed. Pending.

Holden, Selectmen of, petitioners. Petition for abolition of Dawson's crossing and Cedar Swamp crossing in Holden. Charles A. Allen, Arthur P. Rugg and Henry G. Taft appointed commissioners. Commissioners' report filed. Pending.

Hubbardston, Selectmen of, petitioners. Petition for abolition of Depot Road crossing in Hubbardston. Pending.

- Leominster, Selectmen of, petitioners. Petition for abolition of Water Street crossing. George W. Wiggin, George F. Swain and Dana Malone appointed commissioners. Pending.
- Leominster, Selectmen of, petitioners. Petition for abolition of Summer Street crossing. George W. Wiggin, George F. Swain and Dana Malone appointed commissioners. Pending.
- Leominster, Selectmen of, petitioners. Petition for the abolition of Mechanic Street crossing. George W. Wiggin, George F. Swain and Dana Malone appointed commissioners. Pending.
- Leominster, Selectmen of, petitioners. Petition for the abolition of Main Street crossing. George W. Wiggin, George F. Swain and Dana Malone appointed commissioners. Pending.
- Leominster, Selectmen of, petitioners. Petition for abolition of Lancaster Street crossing in Leominster. Alpheus Sanford, Charles A. Allen and Seth P. Smith appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's first report filed. Pending.
- Northborough, Selectmen of, petitioners. Petition for abolition of Westborough Hospital station crossing in Northborough. Thomas Post, William Wheeler and Alpheus Sanford appointed commissioners. Commissioners' report filed. Guy W. Currier appointed auditor. Pending.
- Northbridge and Uxbridge, joint petition of Selectmen of. Petition for abolition of Whitin's station crossing. Alpheus Sanford, Edward B. Bishop and Harry C. Southworth appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's fourth report filed. Pending.
- Southborough, Selectmen of, petitioners. Petition for abolition of crossing on road from Southborough to Framingham. Pending.
- Southborough, Selectmen of, petitioners. Petition for abolition of crossing on road leading from Southborough to Hopkinton. George C. Travis, James W. McDonald and William Sullivan appointed commissioners. Commissioners' report filed. Theodore C. Hurd appointed auditor. Auditor's third report filed. Pending.
- Southborough, Selectmen of, petitioners. Petition for abolition of Main Street crossing at Fayville in Southborough. Pending.
- Sutton and Millbury, consolidated petition of Selectmen of both towns. See Millbury.

Westborough, Selectmen of, and Directors of Boston & Albany Railroad Company, petitioners. Petition for abolition of Main Street and Summer Street crossings in Westborough. George W. Wiggin, George N. Smalley and Joseph Bennett appointed commissioners. Commissioners' report filed. H. L. Parker appointed auditor. Auditor's third report filed. Pending.

Worcester, Mayor and Aldermen of, petitioners. Petition for abolition of Grafton Street crossing and eight other crossings, including alterations of Union Station. James R. Dunbar, James H. Flint and George F. Swain appointed commissioners. Pending.

Worcester, Mayor and Aldermen of, petitioners. Petition for abolition of Hamilton Street crossing in Worcester. Augustus P. Martin, James D. Colt and Edmund K. Turner appointed commissioners. Commissioners' report filed. James A. Stiles appointed auditor. Auditor's report filed. Pending.

Worcester. Directors of Boston & Albany Railroad Company, petitioners. Petition for abolition of Webster Street, Ludlow Street, Sutton Lane and Heard Street crossings in Worcester. Harvey N. Shepard, Frederick Brooks and Joseph S. Ludlam appointed commissioners. Commissioners' report filed. James A. Stiles appointed auditor. Auditor's amended second report filed. Pending.

The following cases have been brought for alleged land damages incurred in the alteration of grade crossings. The Commonwealth, being obliged under the statutes to pay at least twenty-five per cent. of the expenses incurred in the alteration of all grade crossings, has in all cases been made a party thereto.

Boston *et als. v.* Boston Wharf Company. Superior Court, Suffolk County. Pending.

Codman *et als. v.* New England Railroad Company *et als.* Superior Court, Suffolk County. Pending.

Commonwealth *v.* Boston. Superior Court, Suffolk County. Pending.

Connell *v.* Boston & Maine Railroad Company *et al.* Superior Court, Middlesex County. Pending.

Dickinson *et al. v.* Fitchburg. Superior Court, Worcester County. Pending.

Dolan, Ellen, *et al. v.* Belchertown *et al.* Superior Court, Hampshire County. Settled.

- Googins, Mary A., *et al. v. Boston & Albany Railroad Company et al.* Superior Court, Suffolk County. Pending.
- Lovejoy, Augustus, *v. Commonwealth et al.* Superior Court, Middlesex County. Pending.
- Malden *v. Boston & Maine Railroad Company.* Superior Court, Middlesex County. Pending.
- Moore, George C., *v. Town of Chelmsford.* Superior Court, Middlesex County. Pending.
- Phelps *v. Fitchburg Railroad Company.* Superior Court, Middlesex County. Pending.
- Sanford, George E., *v. Belchertown et al.* Superior Court, Hampshire County. Pending.
- Stack *v. New York, New Haven & Hartford Railroad Company et al.* Superior Court, Hampshire County. Pending.

DISSOLUTION OF CORPORATIONS.

The following corporations having made voluntary application to the Supreme Judicial or Superior Court for dissolution, and having given the Attorney-General due notice of the petition, and the Tax Commissioner having certified that they were not indebted to the Commonwealth for taxes, the Attorney-General waived right to be heard : —

A. C. Fairbanks Company.
A. F. Bemis Hat Company.
American Supplies Company.
Anderson Manufacturing Company.
Automobile Touring Company.
Barre Water Company.
Beacon Medical Corporation.
Boston Automobile Dealers' Association, Incorporated.
Boston Show Company.
Boston Wrapper Manufacturing Company.
Briggs Iron Works.
Calumet Woolen Company.
Cape Cod Street Railway Company.
Charles A. Hall Company.
Charles N. Wood Electric Company.
Charlmont Co-operative Association.
Cheshire Shoe Company.
Colonial Rubber Company.
Columbia Specialty Company.
Conant Hotel Company.
D. C. Sargent Company.
Dudley Tailors, Incorporated.
E. H. Smith Company.
Essex Produce Company.
Exhibition Hall Company.
Folkins-Hutchins Company.
Gowdy & Remington Shoe Company.

Grange Co-operative Association of Gardner.
Hampden Photo Engraving Company.
J. H. Arthur Company.
Kemp Company.
Langley-Burr Company.
Lawrence Coal Company.
McCaffrey Company.
Medical Service Company.
Merchants and Manufacturers Transportation Company.
Milford Park Company.
Miller Supply Company.
Monataquoit Mills Company.
Narragansett Mining and Milling Company.
National Home Building Company.
Norwood Co-operative Association.
O. W. Robbins Shoe Company.
Old Colony Steamboat Company.
Packard & Bailey Company.
Phillips Woolen Company.
Pinkham & Willis Company.
Prouty Wire Company.
R. Butler Company.
Ridgeway Company.
Rogers Automobile Company.
Scutt Souvenir Company.
Slayter Jennings Company.
Smith-Isbury Lumber Company.
South Reading Mechanic and Agricultural Institution.
Springfield Knitting Company.
Standard Cloth Meter Company.
Teel Automobile Supply Company.
Walpole Card Clothing Company.
Wheelock Engine Company.
Worcester Turkish Bath Company.

RETURNS OF CORPORATIONS.

The following foreign corporations, reported to this department by the Commissioner of Corporations for delinquency in filing their first papers under St. 1903, c. 437, §§ 58, 60, have been required, without the necessity of a suit at law, to comply with the statute :—

A. A. Kidder Publishing Company.
American Wire and Supply Company.
Anita Copper Company.
Arkonia Fabric Manufacturing Company.
Boston Fuel Company.
C. C. Lewis Company.
C. L. Flaccus Glass Company.
Cambridge Coal Company.
Carbutt Dry Plate and Film Company.
Cedar Cliff Silk Company.
Consolidated Manufacturing Company.
Dewey Loan and Banking Company.
Downes Machine Company.
E. B. James Lumber Company.
Electro Radiator Company.
F. E. Houghton Company.
F. H. Milles & Co.
Frictionless Metal Company.
Goodyear Tire and Rubber Company.
Granite State Granite Company.
Great Western Manufacturing Company.
Grey, Clark & Engle.
H. F. Watson Company.
Hammond Typewriter Company.
Hampden Corundum Wheel Company.
Hartford Carpet Corporation.
Heller & Merz Company.
James Gibbs Manufacturing Company.

Kirshner Piano Company.
Knox Machine Company.
Lee Broom and Duster Company.
Loco Express Company.
Lowell Automobile Corporation.
Macintosh Manufacturing Company.
Majestic Consolidated Zinc and Lead Company.
Mathesen Motor Car Company.
Messenger Publishing Company.
Michilin Tire American Agency, Incorporated.
Nantucket Company.
National Aluminum Company.
Neptune Meter Company.
Omo Manufacturing Company.
Pennsylvania Coal and Coke Company.
Potter Wall Paper Mills.
Prentiss Tool and Supply Company.
Protection Mining Company.
Radcliffe Food Company.
Remington & Sherman Company.
Rhyolite-Beacon Gold Mines Company.
Scientific American.
Spring Street Canoe House.
Standard Beef Company.
Standard Sanitary Manufacturing Company.
United Last Company.
Van Camp Packing Company.
W. R. Usher & Son Shoe Company.
Wellesley Tea Room.
West Disinfecting Company.
Wilcox Manufacturing Company.

The following public-service corporations, reported to this department by the Tax Commissioner for delinquency in filing the tax return for 1906, required by R. L., c. 14, § 37, have been required, without the necessity of a suit at law, to file the return in question: —

Ayer Electric Light Company.
Chelmsford Gas Light Company.
Concord & Boston Street Railway Company.
Conway Water Company.
Haverhill & Boxford Street Railway Company.

Hoosac Tunnel & Wilmington Railroad Company.
Huntington & Westfield River Railway Company.
Maplewood & Danvers Street Railway Company.
Middlesex Real Estate Association of Cambridge.
Quincy Gas Light Company.
Salisbury Beach Aqueduct Company.
Vineyard Haven Electric Light and Power Company.
Waverley Company.

CASES ARISING IN THE PROBATE COURTS

UNDER THE

COLLATERAL INHERITANCE TAX ACT.

Berkshire County.

- Anthony, Mary J., estate of. George K. Staples, executor. Petition for instructions. Decree.
- Hadsell, Susan Murray, estate of. William N. Hopcroft, administrator. Petition for license to receive personal estate in Massachusetts. Pending.
- Moak, Kezia H., estate of. Charles J. Buchanan, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Platt, Willis, estate of. Philip Allen *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Sperry, Cyrus, estate of. Philo J. Sperry, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waives right to be heard.

Bristol County.

- Blaisdell, Annie W., estate of. Charles H. Newell, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Bowen, Sarah S., estate of. John Ireys, executor. Petition for license to receive personal estate in Massachusetts. Pending.
- Brownell, Annie W., estate of. Frank A. Brownell, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Chase, Emma B., estate of. Charles E. Chase, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be further heard.
- Clark, John A., estate of. William S. Lang, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

- Cole, Sarah B., estate of. Edwin A. Cole *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Dailey, James, estate of. Mabel G. Dailey, petitioner. Petition for reappraisal. F. O. Dodge appointed appraiser.
- Davis, Charles C., estate of. Caroline L. Davis *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Driscoll, Chauncey T., estate of. George L. Cooke, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Holland, Edward W., estate of. Treasurer and Receiver-General, petitioner. Petition for reappraisal. William B. N. Chase, Ben S. C. Gifford and Arthur M. Allen suggested as appraisers.
- Howland, Elihu, estate of. Hannah Howland *et al.*, executors. Petition for extension of time for payment of tax. Attorney-General assented to petition.
- Littlefield, George L., estate of. Cyrus E. Lapham, executor. Petition for license to receive personal estate in Massachusetts. Pending.
- Pierce, Hannah P., estate of. Abraham Manchester, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Prindle, Adah R., estate of. Wilbur S. Prindle, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Reynolds, Jane S., estate of. Anna Grace Babbitt *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Sanders, Hannah W., estate of. Edwin A. Cady, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Scholes, James H., estate of. Betsey H. Scholes, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Tallman, Charles J., estate of. Annie E. Tallman, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Terry, Cordelia A., estate of. John M. Hillman *et al.*, executors. Petition for postponement of time for payment of tax. Assented to petition.
- Tower, Christopher M., estate of. Edwin R. Bullock *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Warren, Louisa D., estate of. Edwin A. Cole, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Watkins, Mary D., estate of. Thomas H. Walbridge, guardian. Petition for license to sell real estate in Massachusetts. Attorney-General waived right to be heard.

Essex County.

Barton, Charles C., estate of. Eben L. Dalton *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Berry, Benjamin P., estate of. Henry L. Berry, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Bickford, Elizabeth, estate of. James E. French, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Blyth, Alice, estate of. Esther Richardson, petitioner. Petition for reappraisal. George C. Corless appointed appraiser.

Burnham, Alice, estate of. Sylvester Burnham, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Chase, Charles A., estate of. Joseph Abbott, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Cheney, Hezekiah H., estate of. Dennie E. A. Chase *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Clark, John N., estate of. Lydia A. Clark, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Clement, Charles P., estate of. Ursula C. Clement, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Coggin, William S., estate of. David Coggin, executor. Petition for reappraisal. Edward B. George appointed appraiser.

Coggin, William S., estate of. David Coggin, executor. Petition for postponement of time for payment of inheritance tax. Pending.

Collins, Martha T., estate of. Eva B. Tasker, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Currier, George, estate of. Henry P. Dana, administrator. Pe-

- tition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Dodge, Mary A., estate of. Joshua L. Bowen, executor. Petition for reappraisal. Edwin F. Woodman appointed appraiser.
- Drake, John M., estate of. Julia E. Drake, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Easton, Hannah M., estate of. Lizzie C. Gwinn *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Fowler, Tristram A., estate of. John W. Dow, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Garland, Charles, estate of. Emma L. Garland, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Garland, Mary L., estate of. Clarence A. Goss, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Gilman, George H., estate of. Nellie F. Knowles, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Gove, Harriet A., estate of. Clinton Gove, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Graves, Isaac Collyer, estate of. Joseph W. Coates, executor. Petition for reappraisal. Everett Paine appointed appraiser.
- Ham, Nellie G., estate of. Oliver H. Ham, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Hanscom, John E., estate of. Mary E. Hanscom, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Harrell, Emma, estate of. Henry C. Loughlin, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Hatch, Wellman W., estate of. George A. Page *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Hilliard, Joseph C., estate of. George A. Wentworth *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

- Hills, Caroline P., estate of. William H. Hills *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Howard, Lydia M., estate of. John H. Garvin, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Hoyt, Stephen, estate of. Charles W. Garland, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Humphrey, Elmira D., estate of. Charles W. Sherburn, executor. Petition for postponement of time for payment of inheritance tax. Pending.
- Hutchins, George H., estate of. George Grafton Hutchins, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Kelley, Benjamin P., estate of. Maggie C. Kelley, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Kimball, Sarah L., estate of. Frank B. Kimball, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Kingston, Paul, estate of. Jeremiah J. Minnehan, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Lamrock, Sarah, estate of. John F. Wilson, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Locke, Leonard, estate of. Alanson Locke, *et al.*, administrators. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Loring, Rosanna E., estate of. George M. Loring, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- McMahon, Sylvia B., estate of. Ruth A. Burlingame, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Merrill, Fanny W., estate of. Louis C. Merrill, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Miller, Addie L. G., estate of. David E. Miller, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

- Morse, Carrie C., estate of. Albion H. Morse, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Moulton, Hannah E., estate of. John N. Rowell, executor. Petition for license to receive personal estate in Massachusetts. Pending.
- Nichols, Lydia W., estate of. Emma Estelle Johnson *et al.*, executors. Petition for reappraisal. John Cashman appointed appraiser.
- Nichols, Mary C., estate of. Frank O. Woods, executor. Petition for instructions. Pending.
- Perkins, Martha A., estate of. Samuel J. Perkins, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Pond, Mary T., estate of. Benjamin P. Blodgett, executor. Petition for license to receive personal estate in Massachusetts. Pending.
- Prentiss, Samuel H., estate of. Joshua H. Prentiss, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Provere, Sarah E., estate of. Russell H. Fellows *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Rand, Sarah D., estate of. Lucy Arabella Boutwell, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Rowell, Charles M., estate of. John N. Rowell, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Rowell, Effie F., estate of. John N. Rowell, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Sawyer, Valentine B., estate of. Edson E. Peaslee, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Smith, Lydia A., estate of. Ephraim G. Flanders, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Smith, Reuben John, estate of. Petition for distribution. Decree.
- Spilane, William, estate of. George A. Robie, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Straight, Maggie, estate of. Leray F. Straight, executor. Petition

for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Stubbs, Eliza S., estate of. Charles B. Patten, administrator. Petition for license to receive personal estate in Massachusetts. Pending.

Towne, Joseph H., estate of. Rosina C. Towne, executrix. Petition for instructions. Decree.

Trefethen, Harriet O., estate of. Howard F. Grant, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Upton, Ebenezer P., estate of. Charles P. Upton, executor. Petition for license to receive personal estate in Massachusetts. Decree.

Wallace, Willie S., estate of. Henry A. Wallace, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Willard, Mary F., estate of. Theodore H. Smith, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Wilson, Susan K., estate of. Marietta Wilson, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Franklin County.

Hare, Elizabeth J. H., estate of. George E. Taylor, executor. Petition for instructions. Decree.

Mattoon, John L., estate of. Charles H. Green *et al.*, executors. Petition for instructions. Decree.

Puffer, Henry, estate of. Alice A. Puffer, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Read, Elwin J., estate of. George A. Read, administrator. Petition for allowance of final account. Decree.

Smith, Oliver T., estate of. Sarah J. Wheeler, executrix. Petition for reappraisal. S. B. Slatt, W. M. Smead and Lucius Nims appointed appraisers.

Hampden County.

Bagg, Ellen Louisa A., estate of. Laura A. Moody, executrix. Petition for allowance of final account. Pending.

Benedict, Frank W., estate of. John T. Manson, administrator with the will annexed. Petition for license to receive personal

estate in Massachusetts. Attorney-General waived right to be heard.

Bishop, John George, estate of. Emily Clara Bishop, executrix. Petition for instructions. Pending.

Chapin, Joseph T., estate of. Sarah E. Chapin, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Crockett, Sara L., estate of. H. L. Harding *et al.*, executors. Petition of Treasurer and Receiver-General to collect tax on said estate. Pending.

Daniels, Martha, estate of. Alfred M. Copeland, public administrator. Petition for authority to take charge of certain real estate in Brimfield. Attorney-General waived right to be heard.

Fabrey, Peter, estate of. James G. Dunning, public administrator. Petition for distribution and allowance of final account. Attorney-General waived right to be heard.

Greenleaf, Orick H., estate of. Ida E. Greenleaf *et al.*, petitioners. Petition for instructions. Pending.

Greenleaf, Orick H., estate of. Oscar S. Greenleaf *et al.*, executors. Petition for postponement of time for payment of inheritance tax. Pending.

Hurd, Juliette, estate of. Angie M. Paine, executrix. Petition for allowance of final account. Attorney-General waived right to be heard.

Lathrop, Erastus, estate of. S. Augustus Allen, executor, petitioner. Petition for instructions. Pending.

Mitchell, Richard P., estate of. James G. Dunning, administrator. Petition for allowance of first and final account. Attorney-General waived right to be heard.

Moore, Elizabeth P., estate of. Charles H. Parsons, executor. Petition for license to receive personal estate in Massachusetts. Pending.

Olson, John, estate of. James G. Dunning, public administrator. Petition for allowance of final account and distribution. Attorney-General waived right to be heard.

O'Meara, Martin, estate of. William J. O'Meara, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Parsons, Henry A., estate of. Willard Parsons, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

- Peabody, Sarah Fisk, estate of. John E. Keith, executor. Petition for instructions. Decree.
- Puffer, Henry, estate of. Alice A. Puffer, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Sanders, Sidney, estate of. Ella M. Quimby, executrix. Petition for instructions. Pending.
- Smith, Pamela C., estate of. Charles H. Barrows, executor. Petition for allowance of fourth and final account. Attorney-General waived right to be heard.
- Stockwell, Louis G., estate of. Herbert E. Stockwell, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Tyner, George N., estate of. Edward S. Towne *et al.*, executors. Petition for instructions. Pending.
- Vining, Sarah E., estate of. Charles H. Barrows, petitioner. Petition for reappraisal. Edward S. Bradford appointed appraiser.
- Vining, Sarah E., estate of. Charles H. Barrows, executor. Petition for instructions. Pending.
- Young, Jennette T., estate of. Sarah C. B. Austin, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Hampshire County.

- Blackmon, George S., estate of. Elsie J. Blackmon, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Bray, Rose, estate of. Margaret Watkins, executrix. Petition for license to receive personal estate in Massachusetts. Pending.

Middlesex County.

- Adams, Mary N., estate of. Francis A. Perry, administrator *de bonis non* with the will annexed. Petition for instructions. Decree.
- Atkinson, Jane, estate of. Archibald Johnston, executor. Petition for reappraisal. Stanley M. Bolster appointed appraiser.
- Barrett, Henry, estate of. L. Ashton Thorp, executor. Petition for license to receive personal estate in Massachusetts. Pending.
- Brooks, Lucy Ann, estate of. James R. Carret, trustee. Petition for discharge of lien on real estate. Attorney-General waived right to be heard.

- Brown, Maria, estate of. Charles D. Brown, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Burton, Clarence F., estate of. George E. Bales, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be further heard.
- Carter, Mary E., estate of. Frank L. Gerrish, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Chenery, Almira H., estate of. Horace Ela, executor. Petition for reappraisal. Charles F. Keyes appointed appraiser.
- Choate, Charles, estate of. Isaac Sprague, trustee. Petition for instructions regarding distribution of funds and payment of inheritance tax. Decree.
- Colburn, Hanna L., estate of. Elias H. Colburn, administrator. Petition for license to receive personal estate in Massachusetts. Pending.
- Colvin, Horace J., estate of. Isabel N. Colvin, petitioner. Petition for appointment of administrator. Pending.
- Conrey, Emma J., estate of. George E. Clarke, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Corbett, Mary C., estate of. John S. Harlow, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Cotton, Eloise A., estate of. Samuel Hudson Kinney *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Cousens, Mary E., estate of. Lucy F. Luques, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard on payment of tax.
- Currier, George C., estate of. Jennie Currier *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Dacey, Catherine, estate of. Thomas J. Lynch, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Davenport, Mehitable W., estate of. Anna Whiting Davenport, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Dunway, Mary J., estate of. Martha Park, administratrix with the will annexed. Petition for allowance of first account. Attorney-General waived right to be heard.

- Ellis, Mary A. Farwell, estate of. Ida M. Elden, executrix. Petition for license to receive personal estate in Massachusetts. Pending.
- Fisk, Mary G., estate of. Frederic D. Fisk, trustee. Petition for discharge of lien on real estate in Massachusetts. Attorney-General waived right to be heard.
- Fletcher, Amanda A., estate of. Eva M. Fletcher, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Foster, Dorothy, estate of. Elwin C. Foster, executor. Petition for license to receive personal estate in Massachusetts. Decree.
- Garrity, Catherine, estate of. Joseph S. Lapierre, administrator. Petition for allowance of account of public administrator. Decree.
- Glynn, Hannah, estate of. Joseph S. Lapierre, administrator. Petition for allowance of account of public administrator. Attorney-General waived right to be heard.
- Gotham, Mary A., estate of. Joseph S. Lapierre, administrator. Petition for allowance of account of public administrator. Decree.
- Harrington, Charles A., estate of. Caroline A. Thayer *et al.*, petitioners. Petition for reappraisal. Charles H. Mead appointed appraiser.
- Hastings, Mary J., estate of. George E. Hastings, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Hooper, Martha E., estate of. Carrie M. Utley, executrix. Petition for reappraisal. Henry W. Bullard appointed appraiser.
- Hopper, Ellen J. O'Hara, estate of. William H. Hopper, administrator. Petition for license to receive personal estate in Massachusetts. Pending.
- Keeley, Michael, estate of. Mary A. Doherty, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Kendall, John H., estate of. Frank B. Melkins, executor. Petition for license to receive personal estate in Massachusetts. Decree.
- Leach, J. Amanda, estate of. Fred H. Pratt, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Little, John Albro, estate of. Robert McCurdy, petitioner. Petition for reappraisal. Hollis R. Bailey, Albion L. Milan and Henry W. Bullard appointed appraisers.

- Lockwood, Bessie Squire, estate of. Bessie L. Adams, petitioner. Petition for reappraisal. Henry W. Bullard appointed appraiser.
- Long, Edgar W., estate of. Charles L. Long, executor. Petition for postponement of time for payment of inheritance tax. Pending.
- Martin, Webster Warner, estate of. Wesley T. Lee, executor. Petition for instructions. Decree.
- Mason, John S., estate of. Mary R. Mason, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- McMillen, Sarah A., estate of. Joseph S. Lapierre, administrator. Petition for allowance of account of public administrator. Attorney-General waived right to be heard.
- Moore, Adeline C., estate of. Henry W. Barnes, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Morse, Calvin, estate of. Frank F. Gerry, trustee. Petition for instructions regarding inheritance tax. Decree.
- Moulton, Mary, estate of. Ausbury C. Moulton, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Nourse, Charlotte J. M., estate of. George E. Farley, administrator. Petition for license to receive personal estate in Massachusetts. Pending.
- O'Rourke, Margaret, estate of. Joseph S. Lapierre, administrator. Petition for allowance of account of public administrator. Decree.
- Pierce, James, estate of. Albert H. Davenport *et al.*, executor. Petition for postponement of time for payment of inheritance tax. Assented to petition.
- Pollard, Samuel Smith, estate of. Albert F. Harlow *et al.*, executors. Petition for reappraisal. George C. Travis appointed appraiser.
- Reed, William G., estate of. Asa Redington Reed, executor. Petition for license to receive personal estate in Massachusetts. Pending.
- Rhoades, Josiah R., estate of. Herbert A. Rhoades, executor. Petition for reappraisal. Henry W. Bullard appointed appraiser.
- Richardson, Charles A., estate of. James B. Crowley, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

- Roby, Warren G., estate of. George F. Piper *et al.*, trustees.
Petition for appointment of appraiser. Stanley M. Bolster
appointed appraiser.
- Rowell, Herman C., estate of. Sarah Jane Munson, executrix.
Petition for reappraisal. James Stuart Murphy appointed
appraiser.
- Saville, Abbie F., estate of. Andrew J. Tuck, administrator.
Petition for license to receive personal estate in Massachusetts.
Attorney-General waived right to be heard.
- Slack, Henry L., estate of. Fannie Phelps Slack, executrix. Peti-
tion for license to receive personal estate in Massachusetts.
Attorney-General waived right to be heard.
- Stearns, Abbie J., estate of. Marshall Jones, administrator with
the will annexed. Compromise agreement under will. As-
sented to decree.
- Stickney, John A., estate of. Harriet E. Stickney, executrix.
Petition for license to receive personal estate in Massachu-
setts. Attorney-General waived right to be heard.
- Subit, Claire, estate of. Henri Lenoir, executor. Petition for
license to receive personal estate in Massachusetts. Attorney-
General waived right to be heard. *
- Sullivan, John, estate of. Michael Sullivan, administrator. Peti-
tion for license to receive personal estate in Massachusetts.
Pending.
- Talpey, Mary W., estate of. L. Roger Wentworth, executor.
Petition for postponement of time for payment of inheritance
tax. Pending.
- Taylor, Euphemia B., estate of. Henry D. Taylor, executor. Peti-
tion for license to receive personal estate in Massachusetts.
Attorney-General waived right to be heard.
- Tilton, Daniel W., estate of. Harriet C. Tilton, administratrix.
Petition for license to receive personal estate in Massachusetts.
Attorney-General waived right to be heard.
- Thompson, Susan H., estate of. Albert S. Parsons, administrator.
Petition for license to receive personal estate in Massachusetts.
Attorney-General waived right to be heard.
- Trefethen, Harriet O., estate of. Howard F. Grant, administrator.
Petition for license to receive personal estate in Massachusetts.
Attorney-General waived right to be heard.
- Trow, Sarah M. P., estate of. Harry R. Dow, administrator.
Petition for postponement of time for payment of inheritance
tax. Pending.
- Trow, Sarah M. Page, estate of. Harry R. Dow, administrator.
Petition for instructions. Decree.

- Tuttle, Franklin, estate of. Lizzie J. Tuttle, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Wakefield, Angeline E., estate of. Otto C. Scales, administrator. Petition for instructions. Decree.
- Walker, Mary Sophia, estate of. E. Rollins Morse, executor. Petition for instructions. Attorney-General waived right to be heard.
- Warren, Martha R., estate of. Carrie W. Smith, petitioner. Petition for reappraisal. George A. Sanderson appointed appraiser.
- Wellington, Ellen M., estate of. Kate E. Hazen, executor. Petition for instructions. Decree.
- Whitehouse, Jonathan C., estate of. Rebecca A. Spear, administratrix. Petition for license to receive personal estate in Massachusetts. Decree.
- Willard, Henry F., estate of. Letha E. Willard, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Wise, Sarah S., estate of. Elisha O. Woodward, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Wright, Mary Jane, estate of. Clarence R. Russell, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Norfolk County.

- Burgess, Sophia K., estate of. Leonard K. Storrs, executor. Petition for reappraisal. Henry D. Bennett appointed appraiser.
- Heyl, Anna K., estate of. John A. Heyl, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Holbrook, Adeline J., estate of. David G. Haskins, Jr., executor. Petition for postponement of time for payment of inheritance tax. Attorney-General assented to petition.
- Miller, John C., estate of. William G. Colesworthy, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Olmstead, Frederick L., estate of. John C. Olmstead, executor. Petition for extension of time for payment of tax. Pending.
- Roach, John F., estate of. Ernest R. Williams, petitioner. Peti-

tion to obtain possession of certain personal property alleged to be wrongfully in hands of public administrator. Pending. Rogers, Sarah I., estate of. Samuel N. Neat, administrator, petitioner. Petition for reappraisal. Wilfred Bolster appointed appraiser.

Selfridge, Thomas O., Sr., estate of. Thomas O. Selfridge, Jr., executor. Petition for license to transfer personal property in Massachusetts. Attorney-General waived right to be heard.

Thing, Samuel B., estate of. Fred S. Sawyer *et al.*, executors. Petition for license to discharge lien on real estate. Decree.

Plymouth County.

Glover, Helen M., estate of. John D. Long *et al.*, executors. Petition for postponement of time for payment of inheritance tax. Attorney-General waived right to be heard.

Oehme, Ferdinand G., estate of. Clara K. Oehme, executrix. Petition for license to receive personal estate in Massachusetts. Decree.

Perry, Edward Y., estate of. Morrill A. Phillips *et al.*, executors. Petition for instructions. Decree.

Suffolk County.

Adams, Maria T., estate of. Elliott G. White, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Amsbury, Jabez, estate of. George H. Williams, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Amsbury, Mowry, estate of. George H. Williams, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Bailey, Ann H., estate of. Frederick W. Sewall *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Barron, Nancy A., estate of. Charles W. Crockett, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Bartlett, Charles A., estate of. Edward C. Messer, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

- Bellows, Josiah G., estate of. Catherine H. W. Bellows, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Bond, Marshall S. P., estate of. Allen B. Safford, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Boynton, Isaac H., estate of. Rebecca C. Boynton, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Bradbury, James W., estate of. Louisa H. Bradbury *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Brimmer, Martin, estate of. F. C. Welch, executor. Petition for reappraisal. Frederick H. Smith appointed appraiser.
- Brooks, Lucy W., estate of. Henry W. Brooks, Jr., administrator with the will annexed. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Buckley, Catherine, estate of. Francis D. O'Neill, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Cary, Helen E., estate of. Charles P. Curtis, Jr., *et al.*, trustees. Petition for discharge of lien on real estate in Massachusetts. Decree.
- Caverly, William, estate of. George H. Morrison, administrator. Petition for allowance of the first and the second and final accounts. Pending.
- Cerveaux, Therese, estate of. André Cerveaux, sole legatee. Petition for license to receive personal estate in Massachusetts. Pending.
- Clark, Elenora, estate of. George L. Purrington, executor. Petition for reappraisal. Stanley M. Bolster appointed appraiser.
- Clark, Lydia A. B., estate of. Emri W. Clark, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Clay, R. Richard, estate of. Thomas J. Kenney, trustee. Petition for instructions. Decree.
- Conner, Vianna A., estate of. Arthur H. Chase, executor. Petition for license to receive personal estate in Massachusetts. Pending.
- Crickard, Jane, estate of. Edward B. Fitzgerald, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard on payment of tax.

- Cumston, Charles M., estate of. William H. Moulton *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Cunningham, Edward Linzee, estate of. Thomas B. Congdon, trustee. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Cunningham, Edward Linzee, estate of. Thomas B. Congdon, administrator with the will annexed. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Cunningham, Hepsie W., estate of. James S. Cunningham *et al.*, executors. Petition for reappraisal. Stanley M. Bolster appointed appraiser.
- Curtis, Betsey Ann, estate of. Emogene C. Curtis, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Curtis, Henry, estate of. Hugh E. Curtis, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Curtis, Lucy W., estate of. Tracy H. Harris, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Daniell, Sarah F., estate of. George G. Crocker, executor and trustee. Petition for discharge of lien on real estate in Massachusetts. Attorney-General waived right to be heard.
- Davis, Annie M., estate of. E. Holmes Boyd *et al.*, trustees. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Davis, Frederick, estate of. Treasurer and Receiver-General, petitioner. Petition for reappraisal. Louis A. Frothingham appointed appraiser.
- Dickerman, Jery E., estate of. John Young, administrator *de bonis non* with the will annexed. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Eastburn, Mary Jean, estate of. Arnold A. Rand, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Emerson, Mary H., estate of. Samuel W. Junkins, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Fawcett, Joseph, estate of. Mason A. Carpenter, special administrator. Petition for license to receive personal estate in Massachusetts. Decree.

- FitzGerald, John E., estate of. Charles F. Kittredge, executor. Petition for reappraisal. Attorney-General waived right to be heard.
- Fletcher, Andrew, estate of. Andrew Fletcher *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Galvin, Patrick J., estate of. Malachi L. Jennings, petitioner. Petition for reappraisal. Michael J. Sughrue appointed appraiser.
- Gardner, Ira, estate of. Cecil B. Gardner, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Garvey, Richard, estate of. Francis J. Horgan, executor. Petition for instructions. Decree.
- Ginn, Daniel A., estate of. Winfield F. Prime, administrator. Petition for reappraisal. William J. Tyler appointed appraiser.
- Green, John W., estate of. Lydia T. Green, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Greene, Rebecca A., estate of. Francis B. Greene, executor. Petition for postponement of time for payment of inheritance tax. Attorney-General assented to petition.
- Hall, Mary R., estate of. Silas M. Dinsmoor, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Hall, William G., estate of. Silas M. Dinsmoor, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Hamlin, Augustus Choate, estate of. Edward Hamlin, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Hammond, Cornelia J., estate of. David G. Haskins, Jr., *et al.*, executors. Petition for postponement of time for payment of inheritance tax. Attorney-General assented to petition.
- Hammond, Ellen S. S., estate of. Samuel D. Warren *et al.*, executors. Petition for postponement of time for payment of tax. Assented to postponement.
- Hartwell, Sarah M., estate of. Harry Linwood Hartwell, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Heald, Olive F., estate of. Cyrus B. Heald, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

- Heath, Seth A., estate of. Arthur G. Witham, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Hoague, Caroline E., estate of. George G. Crocker, executor and trustee. Petition for discharge of lien on real estate in Massachusetts. Attorney-General waived right to be heard.
- Holbrook, Robert M., estate of. Samuel J. Taylor *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Pending.
- Holman, Amelia, estate of. Anton P. Wright, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Holmes, Edmund W., estate of. Lewis H. Adler, Jr., executor. Petition for license to receive personal property held in trust. Attorney-General waived right to be heard.
- Houghton, Mary E., estate of. Albert W. Leighton, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Howe, Irving A., estate of. D. J. Lord, administrator. Petition of Treasurer and Receiver-General for payment of tax on certain legacies. Pending.
- Hussey, Daniel, estate of. Ben Emery Burns, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Jordan, Rose D., estate of. Charles P. Dorr, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Keith, Sanford, estate of. Fidelity Trust Company, trustee. Petition for license to receive portion of residue in hands of executors. Attorney-General waived right to be heard.
- Kelleher, Mary E., estate of. Ella McDonald, administratrix. Petition for allowance of account. Pending.
- Kennard, Charles W., estate of. Boston Safe Deposit and Trust Company, trustee. Petition for postponement of time for payment of inheritance tax. Attorney-General assented to petition.
- Lander, Jean M. D., estate of. Charles J. Bell *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Lang, Eliza, estate of. Sarah E. Hersey, petitioner. Petition for discharge of lien on real estate on payment of inheritance tax. Attorney-General assented to petition.
- Lang, Eliza, estate of. Sarah E. Hersey, petitioner. Petition for reappraisal. William J. Tyler appointed appraiser.

- Lawrence, Elizabeth, estate of. William S. Dexter *et al.*, executors and trustees. Petition for instructions. Pending.
- Lawrence, Elizabeth, estate of. Arthur Chapman, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Lawrence, T. Bigelow, estate of. William S. Dexter *et al.*, trustees. Petition for instructions. Pending.
- Leahy, Hannah, estate of. David J. Leahy, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Leddy, Ellen F., estate of. Daniel Clark, executor. Petition for license to sell real estate in Massachusetts. Pending.
- Lewando, Charles L., estate of. Winifred S. Lewando, executrix. Petition for postponement of time for payment of tax. Assented to postponement.
- Lyford, Lovinia O., estate of. Oliver S. Lyford, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Marden, Alacia E., estate of. Elizabeth F. Johnson, executrix. Petition for reappraisal. George C. Travis appointed appraiser.
- Marthon, Elizabeth D., estate of. Charles R. Doak, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Martin, Algernon H., estate of. Eliza E. Martin, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Maynard, Lydia A., estate of. Lizzie M. Maynard, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- McPherson, Flora, estate of. John McDonald, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Meredith, Mary E., estate of. Elizabeth L. Tappan, executrix. Petition for postponement of time for payment of tax. Pending.
- Mills, Annie M. H., estate of. William H. Mills, administrator. Petition for compromise of inheritance tax. Attorney-General waived right to be heard.
- Mitchell, Mary A., estate of. Julia Perrin, petitioner. Petition for reappraisal. Stanley M. Bolster appointed appraiser.
- Morrill, Antoinette, estate of. William P. Fiske, executor. Petition for license to receive personal estate in Massachusetts. Decree.

- Morrison, Jennett, estate of. Orange G. Morrison, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Mulvey, Timothy D., estate of. C. G. Smith, executor. Petition for reappraisal. Stanley Bolster appointed appraiser.
- Nash, George W., estate of. James R. Nash *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Niles, Thomas, estate of. F. C. Welch, executor. Petition for reappraisal. Frederick H. Smith appointed appraiser.
- Norris, Harriet S. C., estate of. Francis Rawle, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- O'Connell, Ellen, estate of. Sarah O'Connell, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Papanti, Lorenzo F., estate of. Harrison Dunham, executor. Petition for instructions. Attorney-General waived right to be heard.
- Parker, Caroline, estate of. Frank L. Winsor, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Patten, Daniel W., estate of. Albourne F. Abbott, administrator. Petition for license to receive personal estate in Massachusetts. Pending.
- Peabody, Henry O., estate of. Lewis Kennedy Morse, trustee. Petition for reappraisal. Stanley M. Bolster appointed appraiser.
- Perkins, Sarah J., estate of. Albert M. P. Pearson *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Peters, Lemuel E. D., estate of. Lemuel W. Peters, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Plummer, John H., estate of. Charles H. Wentworth, administrator. Petition for license to receive personal estate in Massachusetts. Pending.
- Randall, Abby, estate of. William H. Bowen, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Randall, Harriet H., estate of. William P. Blake, trustee. Petition for discharge of lien on real estate in Massachusetts. Decree.

- Read, Gideon F. T. and Rebecca T., estates of. A. E. Scott, executor. Petition for reappraisal. George H. Brown appointed appraiser.
- Reed, Ellen J., estate of. John Hinkley, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Reed, Rebecca T., estate of. Augustus E. Scott, petitioner for instructions. Pending.
- Richards, Mary E., estate of. Dura M. Richards, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Russell, Joseph W., estate of. Anne V. R. Russell, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Ryder, Michael J., estate of. Patrick F. Ryder *et al.*, petitioners. Petition for reappraisal. William J. Tyler appointed appraiser.
- Seymour, Ella B., estate of. Charles R. Seymour, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Soper, Charles G., estate of. Edward Graham, executor. Petition for reappraisal. Stanley M. Bolster appointed appraiser.
- Souther, Henry, estate of. Pennsylvania Company for Insurance on Lives and Granting Annuities, trustee. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Sproul, Eliza A., estate of. Annie B. Snell, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Stevens, Elizabeth W., estate of. Daniel Hall *et al.*, executors. Petition for instructions. Decree.
- Stevens, Helen G., estate of. Mary S. Dodge, executrix. Petition for postponement of time for payment of tax. Pending.
- Stevens, Henry Lowe, estate of. Peter H. McClellan, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Stone, John O., estate of. Annie Stone *et al.*, trustees. Petition for license to receive personal property in Massachusetts. Attorney-General waived right to be heard.
- Stowe, Ellen C., estate of. Frederick E. Stowe, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Sullivan, Catherine, estate of. Louise G. McLaughlin, executrix.

Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Tanner, Frances E., estate of. Harriet C. Tillotson *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Thompson, Jacob H., estate of. Arthur R. Wendell, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Toppa, Harriette R., estate of. Philadelphia Trust, Safe Deposit and Insurance Company, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Trask, Madeline P., estate of. Susan J. Littlefield, executrix. Petition for instructions. Attorney-General waived right to be heard.

Treworgy, Zilpha, estate of. C. M. G. Harwood, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Tuckerman, Charles S., estate of. Leverett S. Tuckerman, executor. Petition for extension of time for payment of tax. Decree.

Wadleigh, George, estate of. George H. Wadleigh, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Weld, Susan, estate of. J. Herbert Weld, administrator. Petition for discharge of lien on real estate. Attorney-General assented to petition.

Wheeler, Mary C., estate of. James R. Wheeler *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Whitwell, William Scollay, estate of. Blanche B. Whitwell, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Wilbur, Ann M., estate of. George L. Dodd, executor. Petition for discharge of lien on real estate on payment of tax. Attorney-General assented to petition.

Wilkins, Nancy F., estate of. William S. Loveren, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Williams, William H., estate of. Henry M. Rowe, executor. Petition for instructions. Decree.

Wingate, Eliza W., estate of. Livingston Cushing, executor. Petition for extension of time for payment of tax. Decree.

Wiswall, Thomas H., estate of. Alanson C. Haines *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Woods, Ann Eliza, estate of. Robert J. Woods, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Worcester County.

Aldrich, Altheda M., estate of. Almon Twitchell, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Aldrich, Frank E., estate of. Roger C. Aldrich, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Alexander, David R., estate of. Emery W. Alexander, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Bingham, Lucinda H., estate of. Edward A. Davis, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Blanchard, Sarah E., estate of. Emma L. Tucker, administratrix. Petition for license to receive personal estate in Massachusetts. Decree.

Buckley, Bridget, estate of. James J. Higgins, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Bullock, Brigham N., estate of. George Bullock *et al.*, executors. Petition for instructions. Pending.

Burns, Patrick, estate of. Catherine White, administratrix. Petition for allowance of first and second accounts. Pending.

Burns, Patrick, estate of. Catherine White, administratrix with the will annexed. Petition for allowance of final account. Pending.

Canfield, Penelope S., estate of. Waldo Lincoln, executor. Petition for instructions. Decree.

Chapin, Lucia E., estate of. Charles A. Chapin, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Chapman, Emily B., estate of. Ralph E. Chapman, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Child, Ruth A., estate of. Luther J. Leavitt, administrator.

Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Colburn, Enoch J., estate of. Clarence R. Russell, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Corliss, Sarah E. F., estate of. Ada F. C. White, petitioner. Petition for reappraisal. Charles E. Batcheller appointed appraiser.

Dadmun, Lydia E., estate of. George E. Dadmun, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Dean, Joseph E., estate of. David Aldrich, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Faulkner, Elizabeth J., estate of. Herbert B. Viale, trustee. Petition for license to receive personal estate in Massachusetts. Pending.

Forbush, William C., estate of. Commonwealth Trust Company, administrator. Petition for license to receive personal estate in Massachusetts. Pending.

Forristall, Mary A. A., estate of. Willard N. Forristall, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Fossett, William C., estate of. Jacob W. P. Goudy, administrator with the will annexed. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Freudenthal, Erek, estate of. Alfrida Freudenthal, administratrix. Petition for license to sell real estate situated in Massachusetts. Attorney-General waived right to be heard.

Gay, Philena, estate of. Edson Emery, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Giffin, Edward, estate of. Sarah M. Giffin, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Goulding, Marcus, estate of. Charles P. Goulding *et al.*, administrators. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Hale, Harris, estate of. Maria R. Adams, administratrix. Petition for license to receive personal estate in Massachusetts. Pending.

Hale, Sarah L., estate of. Jason S. Perry, administrator. Peti-

- tion for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Henry, Frances A., estate of. Frances H. Swanson, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Hils, Joseph, estate of. Charles Dunray *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Pending.
- Holbrook, Lowell, estate of. George S. Crosby, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Howe, Silas, estate of. Emma L. Howe, petitioner. Petition for appointment of trustee. Attorney-General assented to petition.
- Hubbard, Elbridge, estate of. Oran E. Randall, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Knight, John B., estate of. James W. Lord, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Lewis, Mary B., estate of. Fred A. Lewis, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Lovell, Sarah E. B., estate of. Henry A. Lovell, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Markham, Patrick, estate of. Augustus W. Shea, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Marshall, Ellen M., estate of. Ella F. Chapman, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- McAvoy, Michael, estate of. Thomas A. McAvoy, executor. Petition for reappraisal. Charles A. Kabley appointed appraiser.
- Moore, Harriet, estate of. Maud Collins, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Nichols, Lydia C., estate of. Charles A. Nichols, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Nims, Ann C., estate of. Orville E. Cain, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

- Nims, Susan T., estate of. Ida L. Butterfield, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Noyes, George G., estate of. Josephine M. Noyes, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Ostrom, Frida L., estate of. Frederick H. Kingsbury, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Phillips, Harriet M., estate of. Edward H. Fletcher, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Phillips, Harvey, estate of. John P. Gay, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Pierce, Elbridge B., estate of. Leonard Wellington, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Pillsbury, Benjamin T., estate of. William A. Libbey, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Pratt, Louisa, estate of. Bessie M. Thompson, administrator. Petition for license to receive personal estate in Massachusetts. Pending.
- Puffer, Henry, estate of. Alice A. Puffer, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Ruggles, Lucy S., estate of. Charles H. Darling, administrator with the will annexed. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Sage, Cynthia J., estate of. James D. Rice, executor. Petition for instructions. Decree.
- Sawyer, Lydia C., estate of. Thomas J. Sawyer, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Scott, Sarah A., estate of. Alfred Sawyer, administrator with the will annexed. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Shattuck, George, estate of. J. Maynard Kissam, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

- Smith, Caroline G., estate of. Janette J. Smith, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Stevens, Mary J., estate of. Fithian S. Simmons, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Tarbox, Phebe G., estate of. Eben W. Jones, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Thayer, Julia B., estate of. Frederick H. Kingsbury *et al.*, executors. Petition for instructions. Pending.
- Thayer, Julia B., estate of. Frederick H. Kingsbury *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Tuthill, Zilpha A., estate of. Delia M. Tuthill, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Wagner, Amelia L., estate of. John L. Wagner, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Walbridge, Sophronia P., estate of. Hattie J. Severance, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Ward, Electa L., estate of. Charles E. Ward, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Webber, Jason, estate of. Martha L. Jones, executrix. Petition for license to receive personal estate in Massachusetts. Pending.
- Welch, Fred B., estate of. James Welch, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- White, Jesse, estate of. Lydia B. White, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- White, Lavinia L., estate of. Samuel S. White, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Wilcox, George, estate of. Martha J. Charlton, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

PUBLIC CHARITABLE TRUSTS.

Bristol County.

- Arnold, Sarah Rotch, estate of. Alanson S. Barney, petitioner.
Petition for appointment of trustee. Pending.
- First Baptist Church of New Bedford *v.* Attorney-General. Petition for appointment of trustee under charitable trust. Attorney-General assented to petition.
- Peckham, Peleg W., estate of. Joseph M. Sharrock *et al.*, trustees.
Petition for allowance of third and third supplemental account. Pending.

Essex County.

- Barker, Jonathan Tyler, estate of. James C. Poor, petitioner.
Petition for appointment of trustee. Attorney-General waived right to be heard.
- Essex Agricultural Society *v.* Massachusetts General Hospital Corporation and the Attorney-General. Petition to sell real estate and to apply the doctrine of *cy-pres*. Service accepted. Petition dismissed. Petitioner appealed. Pending.
- Haskins, Leander Miller, estate of. Nathaniel Richardson *et al.*, petitioners. Petition for appointment of trustees. Pending.
- People's Methodist Episcopal Church of Newburyport, Trustees of, *v.* Abraham H. Goodwin *et als.* Petition for sale of real estate devised to charity. Attorney-General waived right to be heard.
- Phillips Academy Trustees *v.* Attorney-General *et als.* Bill in equity to devise scheme for carrying out a trust under the will of Samuel Phillips. Decree.

Hampden County.

- Hamilton, John F., estate of. John O. Hamilton, trustee. Petition for instructions regarding the disposition of trust funds. Decree.
- Holbrook, George B., *et al.* *v.* Edward W. Appleton *et al.* Petition for leave to sell real estate under deed of trust, and for instructions. Pending.

- Jones, William, estate of. Timothy D. Potter, administrator. Petition for instructions. Attorney-General waived right to be heard.
- Lathrop, Erastus, estate of. S. Augustus Allen, executor, petitioner. Petition for instructions. Pending.
- Taylor, Ethan, estate of. William A. Lincoln *et al.*, petitioners. Petition for appointment of new trustee. Attorney-General waived right to be heard.
- Whiting, H. Amelia, *v.* The Women's Union Temperance Organization. Petition for injunction to prevent defendant corporation from exceeding its powers under charter. Pending.

Middlesex County.

- Bigelow, Harriet A., estate of. Decius Beede, trustee. Petition for instructions. Decree.
- Choate, Charles, estate of. John M. Harlow, trustee. Petition for instructions regarding a charitable trust. Decree.
- Mackay, Frances Mary, estate of. Amelia M. Goodwin *et al.*, trustees. Petition for allowance of third and final account. Attorney-General assented to petition.
- Mills, Ann, estate of. Walter F. Greenman, petitioner. Petition for appointment of trustee. Attorney-General waived right to be heard.
- Osgood, George C., *et al. v.* Charles R. Blaisdell *et al.* Petition for instructions under will of Sarah C. Kershaw. Final decree.
- Parker, Pamela, estate of. Herman S. Hazen, executor. Petition for compromise of public charitable trust. Attorney-General waived right to be heard.
- Smith, George O., estate of. Albert S. Parsons *et al.*, petitioners. Petition for appointment of trustees. Attorney-General assented to petition.
- Smith, George O., estate of. Albert S. Parsons *et al.*, trustees. Petition for leave to sell trust estate. Attorney-General assented to petition.
- Sweetser, Mary E., estate of. William J. Mandell, executor. Petition to sell real estate to pay debts. Attorney-General assented to petition.
- Symmes Arlington Hospital *v.* Attorney-General *et als.* Petition to extend time for carrying out a trust under the will of Stephen Symmes. Decree.

Nantucket County.

Enas, Sally Maria, estate of. Hiram C. Folger, petitioner. Petition for appointment of trustee to fill vacancy caused by death. Attorney-General waived right to be heard.

Norfolk County.

Cleveland, Ira, estate of. Franklin W. Mann, petitioner. Petition for appointment of trustee of trust funds. Pending.

Hemenway, Mary, estate of. Augustus Hemenway *et al.*, trustees. Petition for allowance of second account. Attorney-General waived right to be heard.

Mann, Jonathan, estate of. John F. Brown *et al.*, trustees. Petition for license to sell real estate. Attorney-General waived right to be heard.

Plymouth County.

Blackmar, Wilmon W., estate of. Francis H. Lincoln *et al.*, trustees. Petition for appointment of trustees. Attorney-General assented to petition.

Suffolk County.

Amherst College, Trustees of, *v.* Attorney-General. Petition for instructions. Disposed of.

Arlington, Inhabitants of, *v.* Attorney-General. Petition for instructions under the will of Nathan Pratt. Pending.

Beals, Nancy, estate of. Emily M. Treadwell, petitioner. Petition for appointment of trustee. Attorney-General waived right to be heard.

Boston, city of, petitioner. Petition for instructions under the will of Benjamin Franklin. Pending.

Cheney, Ednah Dow, estate of. Charles S. Gill *et als.*, executors. Petition for instructions. Pending.

Day, Bertha L., estate of. Salvation Army, petitioner. Petition for distribution of trust funds. Pending.

Devens, Sarah A. W., estate of. William Minot *et al.*, executors. Petition for appointment of administrator *de bonis non* with will annexed. Attorney-General assented to petition.

Dickinson, Marquis F., *et al.*, Executive Committee of Summer Street Fire Committee *v.* Attorney-General *et al.* Bill in equity to transfer funds in hands of committee to Massachusetts Charitable Fire Society. Final decree.

- Gardner, Ellen K., estate of. Herbert L. Boyer, petitioner. Petition for appointment of trustee. Attorney-General assented to petition.
- Harvard College, President and Fellows of, *v.* Attorney-General. Petition for distribution of trust funds of estate of David A. Wells. Pending.
- Mabie, William I., *et al.* *v.* Edwin S. Gardner and Attorney-General. Petition for instructions regarding a public charitable trust under will of Mary Redding. Pending.
- May, Frederick W. G., estate of. Eleanor G. May *et al.*, administrators. Petition for instructions. Attorney-General waived right to be heard.
- Mills, Edward C., *et al.*, executors, *v.* Trustees of Abbot Female Academy. Petition for instructions regarding a charitable trust. Decree.
- Pope, Ebenezer, estate of. John H. Meader, petitioner. Petition for appointment of trustee. Attorney-General waived right to be heard.
- Shawmut Universalist Society *v.* Thomas C. Frothingham *et al.* Bill in equity to require defendants to pay to plaintiff money given under will of Mary P. Goddard. Disposed of.
- Stone, Stephen S., estate of. Trustees of Westford Academy, petitioners. Petition for leave to apply certain trust funds. Disposed of.
- Townsend, Laura D., estate of. William H. Turner *et al.*, petitioners. Petition for instructions as to construction of will. Decree.
- Williams College, President and Fellows of, *v.* Attorney-General *et al.* Petition for instructions under the will of David A. Wells. Decree.

Worcester County.

- Burrage, Martha A., estate of. Oscar A. Taft, executor. Petition for instructions regarding a public charitable trust. Pending.
- Clarke, Josiah H., estate of. Francis A. Clarke *et al.*, executors. Petition for instructions regarding a public charitable trust. Pending.
- Drury, Franklin, estate of. Henry W. Carter *et al.*, petitioners. Petition to turn over trust fund to town of Warren to be held as under original trust. Pending.
- Foster, Richard W., estate of. Catherine E. Foster *et al.*, executors. Petition for instructions. Pending.

- Greeley, Sarah B., estate of. Walter P. Bowers *et al.*, trustees. Petition for instructions. Decree.
- Grout, Eliza P., estate of. Robert L. Carter *et als.*, trustees, petitioners. Petition for license to sell real estate. Attorney-General assented to petition.
- Holden, Joseph, *et al. v.* Isaac Willard *et al.* Petition for instructions regarding a charitable trust to make valid certain sales. Attorney-General assented to petition.
- Monis, Judah, estate of. Samuel M. Crothers *et als.*, trustees, petitioners. Petition for discharge of trustees. Attorney-General assented to petition.
- Monis, Judah, estate of. American Unitarian Association, petitioner. Petition for appointment of trustee to fill vacancy. Attorney-General assented to petition.
- Upton, George C., estate of. Alfred E. J. Heywood, administrator. Petition for instructions. Decree.

SUITS CONDUCTED BY THE ATTORNEY-GENERAL

IN BEHALF OF STATE BOARDS AND COMMISSIONS.

The following cases have been reported to this department by State boards and commissions, to be conducted by the Attorney-General, or under his direction, pursuant to the provisions of St. 1896, c. 490 : —

1. METROPOLITAN PARK COMMISSION.

Petitions to the Superior Court for assessment of damages alleged to have been sustained by the taking of land by the said commission.

Middlesex County.

Lawrence, Samuel C., *v.* Commonwealth. Pending.

Whitney, John R., *et al.*, trustees, *v.* Commonwealth. Settled.

Norfolk County.

New York, New Haven & Hartford Railroad Company *v.* Commonwealth. Settled.

New York, New Haven & Hartford Railroad Company *v.* Commonwealth. Settled.

Suffolk County.

Boston & Revere Electric Street Railway Company *v.* Commonwealth. Settled.

Lynn & Boston Railroad Company *v.* Commonwealth. Settled.

Proctor, George F., *v.* Commonwealth. Pending.

2. METROPOLITAN WATER AND SEWERAGE BOARD.

Petitions to the Supreme Judicial and Superior Courts for assessment of damages alleged to have been sustained by the taking of land, and rights and easements in land, by said Board.

Middlesex County.

Bullard, Joseph O., *et al. v. Commonwealth.* Pending.
Burns, John, *v. Commonwealth.* Pending.
Childs, Eliza M., *et al. v. Commonwealth.* Pending.
Daley, Patrick, *v. Commonwealth.* Pending.
Dooley, Edward, *v. Commonwealth.* Settled.
Farr, Rebecca T., *v. Commonwealth.* Pending.
Gibbon, John, *v. Commonwealth.* Pending.
Gibbons, Annie L., *v. Commonwealth.* Pending.
Gibbons, Frances, *v. Commonwealth.* Pending.
Henry Wilson Co-operative Bank *v. Commonwealth.* Pending.
Hensby, Mary J., *v. Commonwealth.* Pending.
Keating, William E., *v. Commonwealth.* Pending.
Lewis, Millard E., *v. Commonwealth.* Pending.
Middlesex Fells Spring Company *v. Commonwealth.* Pending.
Pullen, Lillian F., *et al. v. Commonwealth.* Pending.
Sprague, William H., *v. Commonwealth.* Pending.
Walkup, Josiah W., *v. Commonwealth.* Settled.
Whitney, John R., *et al. v. Commonwealth et al.* Settled.

Suffolk County.

Holyhood Cemetery Association *v. Commonwealth.* Settled.

Worcester County.

Adams, Harriet A., *v. Commonwealth.* Settled.
Adler, Bernard, *v. Commonwealth.* Settled.
Allen, Byron D., *v. Commonwealth.* Pending.
Allen, Byron D., *v. Commonwealth.* Pending.
Andrews, Henrietta M., *v. Commonwealth.* Pending.
Atherton, James H., *v. Commonwealth.* Tried before commissioners. Report not filed. Pending.
Ball, Oliver M., administrator, *v. Commonwealth.* Pending.
Bancroft, William L., *v. Commonwealth.* Pending.
Bancroft, William L., *v. Commonwealth.* Dismissed.
Barnes, Israel L., *et al. v. Commonwealth.* Pending.
Bartlett, Asenath M., *v. Commonwealth.* Pending.
Bigelow, James A., *v. Commonwealth.* Pending.
Bigelow, Joseph M., *v. Commonwealth.* Settled.
Bond, Geo. F., *v. Commonwealth.* Settled.
Bond, Louis, *v. Commonwealth.* Settled.
Boynton, Henry A., administrator, *v. Commonwealth.* Settled.

- Bradley, Patrick, *v. Commonwealth*. Pending.
Brigham, William H., *v. Commonwealth*. Pending.
Brinkhaus, Franziska R., *et al. v. Commonwealth*. Settled.
Brockleman, Clara, executrix, *v. Commonwealth*. Settled.
Brown, George W., *v. Commonwealth*. Settled.
Bruce, William M., *v. Commonwealth*. Settled.
Burgess, Thomas H., *v. Commonwealth*. Pending.
Cavanaugh, Lawrence, *v. Commonwealth*. Settled.
Chapman, Walter E., *v. Commonwealth*. Settled.
Chapman, Walter E., *v. Commonwealth*. Settled.
Chase, George H., *v. Commonwealth*. Pending.
Clemons, Benjamin H., *v. Commonwealth*. Settled.
Counter, Fred, *v. Commonwealth*. Settled.
Cutting, Louis, administrator, *v. Commonwealth*. Pending.
Cutting, Louis, *v. Commonwealth*. Settled.
DeCoursey, Edward J., *v. Commonwealth*. Settled.
Dix, J. Quincy, *v. Commonwealth*. Pending.
Fairbanks, Edwin C., *v. Commonwealth*. Settled.
Farnsworth, John E., *v. Commonwealth*. Pending.
First Parish of Boylston *v. Commonwealth*. Pending.
Fitch, Andrew L., *v. Commonwealth*. Settled.
Fitzgerald, John, *v. Commonwealth*. Pending.
Flanagan, Catherine, *v. Commonwealth*. Settled.
Fuller, Willis A., *v. Commonwealth*. Pending.
Fury, Lawrence, *v. Commonwealth*. Settled.
Fyfe, Mary J., *v. Commonwealth*. Settled.
Fyfe, Mary J., *v. Commonwealth*. Pending.
Fyfe, Mary J., executrix, *v. Commonwealth*. Pending.
Goodnow, Jennie L., *v. Commonwealth*. Settled.
Graichen, Margaret, *v. Commonwealth*. Settled.
Gray, Lizzie M., *v. Commonwealth*. Tried before commissioners.
Report not filed. Pending.
Gunderman, Christopher, *v. Commonwealth*. Settled.
Harris, Addie K., *v. Commonwealth*. Settled.
Harrity, Bridget, *et als. v. Commonwealth*. Settled.
Harthan, S. E., *v. Commonwealth*. Settled.
Haskell, William B., *v. Commonwealth*. Tried before commissioners. Report not filed. Pending.
Hastings, George R., *v. Commonwealth*. Pending.
Hastings, Mary J., executrix, *v. Commonwealth*. Pending.
Hastings, Mary J., executrix, *v. Commonwealth*. Pending.
Hastings, William H., *v. Commonwealth*. Pending.

- Haynes, Henry F., *v. Commonwealth*. Tried before commissioners. Report not filed. Pending.
- Haynes, Sarah C., *v. Commonwealth*. Tried before commissioners. Report not filed. Pending.
- Heinold, John A., *v. Commonwealth*. Settled.
- Hoban, Bridget, *et als. v. Commonwealth*. Settled.
- Houghton, Robert C., *et al. v. Commonwealth*. Pending.
- Houghton, Robert C., *et al. v. Commonwealth*. Pending.
- Houghton, Robert C., *et al. v. Commonwealth*. Pending.
- Howe, Waldo B., *v. Commonwealth*. Settled.
- Huntington, Whitman M., *v. Commonwealth*. Settled.
- Hyde, Henry J., *v. Commonwealth*. Pending.
- Johnson, Charles S., *v. Commonwealth*. Settled.
- Johnson, Emory W., *v. Commonwealth*. Settled.
- Johnston, Robert, *v. Commonwealth*. Pending.
- Johnston, Robert, *v. Commonwealth*. Pending.
- Joyce, Bridget M., *v. Commonwealth*. Pending.
- Kendall, Everett, *et al. v. Commonwealth*. Pending.
- Kendall, Sanford C., *v. Commonwealth*. Pending.
- Keyes, Henry F., *v. Commonwealth*. Pending.
- Keyes, Jonathan M., *v. Commonwealth*. Settled.
- Keyes, Jonathan M., *v. Commonwealth*. Settled.
- Keyes, William W., *v. Commonwealth*. Settled.
- Kirby, Nellie M., *v. Commonwealth*. Pending.
- Kittredge, Catherine, *v. Commonwealth*. Settled.
- Kittredge, Catherine J., *v. Commonwealth*. Settled.
- Kittredge, Patrick A., *et al. v. Commonwealth*. Settled.
- Lambert, John, *v. Commonwealth*. Settled.
- Landy, Chas. C., *v. Commonwealth*. Pending.
- Lane, Margaret, *v. Commonwealth*. Pending.
- Lawrence, George D., *v. Commonwealth*. Settled.
- Longley, George H., *v. Commonwealth*. Settled.
- Longley, Olive E., executrix, *v. Commonwealth*. Pending.
- Maehnert, Joseph, *v. Commonwealth*. Settled.
- Mann, Eben C., *v. Commonwealth*. Tried before commissioners.
Report not filed. Pending
- Mann, Eben C., *v. Commonwealth*. Dismissed.
- McAndrew, Hannah, *v. Commonwealth*. Settled.
- Moran, James, *v. Commonwealth*. Settled.
- Morrison, Patrick H., *v. Commonwealth*. Settled.
- Mulgren, James, *v. Commonwealth*. Settled.
- Myers, Elizabeth M., *v. Commonwealth*. Settled.

- Nourse, Andrew L., *v. Commonwealth.* Pending.
Nugent, Gertrude R., *et al. v. Commonwealth.* Settled.
Nye, William A., *v. Commonwealth.* Settled.
O'Brien, John F., *v. Commonwealth.* Pending.
Ott, John S., *v. Commonwealth.* Pending.
Parker, Emily W., *v. Commonwealth.* Settled.
Peinert, Frederick R., *v. Commonwealth.* Settled.
Plummer, George M., *v. Commonwealth.* Settled.
Plummer, George M., *v. Commonwealth.* Pending.
Prescott, John B. F., *v. Commonwealth.* Settled.
Prescott, Martha E., *v. Commonwealth.* Pending.
Provost, Gabriel, *v. Commonwealth.* Settled.
Richter, Henry, Jr., *v. Commonwealth.* Settled.
Roach, James, *v. Commonwealth.* Settled.
Roach, James, *v. Commonwealth.* Settled.
Rosenthal, William C., *v. Commonwealth.* Pending.
Sawin, Charles B., *v. Commonwealth.* Settled.
Scarlett, Andrew J., *et al. v. Commonwealth.* Settled.
Scarlett, Andrew J., *v. Commonwealth.* Settled.
Shattuck, George W., *v. Commonwealth.* Pending.
Sirabian, Kayazan, *v. Commonwealth.* Settled.
Smith, Arthur K., administrator, *v. Commonwealth.* Settled.
Smith, Arthur K., administrator, *v. Commonwealth.* Settled.
Stone, Henry B., *v. Commonwealth.* Pending.
Stone, Howard D., *v. Commonwealth.* Pending.
Stone, Howard D., *v. Commonwealth.* Pending.
Stone, John E., *v. Commonwealth.* Pending.
Taylor, Jennie W., administratrix, *v. Commonwealth.* Pending.
Tonry, Margaret F., *v. Commonwealth.* Pending.
Tyson, Caroline E., *v. Commonwealth.* Settled.
Tyson, Caroline E., *v. Commonwealth.* Pending.
Warren, Ellen S., *v. Commonwealth.* Settled.
Waus hacum Lake Company *v. Commonwealth.* Settled.
Welch, James E., *v. Commonwealth.* Pending.
West Boylston *v. Commonwealth.* Settled.
West Boylston *v. Commonwealth.* Settled.
West Boylston *v. Commonwealth.* Dismissed.
West Boylston *v. Commonwealth.* Settled.
White, Lucy, *v. Commonwealth.* Settled.
Whiting, Alfred N., *v. Commonwealth.* Pending.
Wilbur, William H., *v. Commonwealth.* Settled.
Wilder, Joel T., *et al. v. Commonwealth.* Settled.
Wilder, Joel T., *et al. v. Commonwealth.* Settled.

Willard, Luther, *v.* Commonwealth. Tried before commissioners.
Report not filed. Pending.

Wise, James E., *v.* Commonwealth. Settled.

Wittig, Elizabeth, *v.* Commonwealth. Settled.

Wood, J. Frank, *et als.* *v.* Commonwealth. Pending.

Wood, J. Frank, *et als.* *v.* Commonwealth. Pending.

Wood, Lucy A., *v.* Commonwealth. Pending.

Worcester, County Commissioners of, *v.* Commonwealth. Pending.

Worcester, County Commissioners of, *v.* Commonwealth. Pending.

Wright, Nahum W., executor, *v.* Commonwealth. Pending.

Wright, Susan G., *v.* Commonwealth. Settled.

Zeigler, Eva K., *v.* Commonwealth. Settled.

Zink, Bridget, *v.* Commonwealth. Settled.

3. MASSACHUSETTS HIGHWAY COMMISSION.

Petitions to the Superior Court for a jury to assess damages alleged to have been sustained by the taking of land, or injury to land, by said commission. Under agreement with the Commonwealth most of these cases are defended by the various towns in which the land is situated.

Barnstable County.

Crowell, Thomas H., *v.* Commonwealth. Pending.

Berkshire County.

Coleman, Martin W., *v.* Commonwealth. Pending.

Bristol County.

Branco, Manuel J. de Silvia, *v.* Commonwealth. Pending.

Chase, Alice P., *v.* Commonwealth. Pending.

Cummings, Bertrand N., *v.* Commonwealth. Pending.

Dary, Everett T., *et al.* *v.* Commonwealth. Pending.

Lincoln, Benjamin A., *v.* Commonwealth. Pending.

Lincoln, Edward T., administrator, *v.* Commonwealth. Pending.

Lynch, George, *et al.* *v.* Commonwealth. Settled.

Norris, Joseph H., *v.* Commonwealth. Pending.

Paling, John E., *v.* Commonwealth. Pending.

Seabury, Phœbe W., *v.* Commonwealth. Pending.

Silvia, Joseph M., *v.* Commonwealth. Pending.

Thornley, Thomas B., *v.* Commonwealth. Pending.

Walker, Herbert N., administrator, *v.* Commonwealth. Pending.

Essex County.

Foster, George W., *et als.* v. Commonwealth. Pending.
Graves, Isaiah, *et al.* v. Commonwealth. Pending.
Ireson, Ellen W., *et als.* v. Commonwealth. Pending.
Salem Savings Bank v. Commonwealth. Pending.

Middlesex County.

Barnes, George H., v. Commonwealth. Pending.
Barnes, William, 2d, v. Commonwealth. Pending.
Donovan, James H., v. Commonwealth. Settled.
Griffin, John, *et al.* v. Commonwealth. Settled.
Thimineur, Joseph, v. Commonwealth. Dismissed.

Plymouth County.

Daly, Julia M., v. Commonwealth. Pending.
Hayden, Cora F., v. Commonwealth. Settled.
Leach, Reuben, v. Commonwealth. Settled.
Mace, Carrie I., v. Commonwealth. Settled.
McIntire, Bernard, v. Commonwealth. Settled.

Worcester County.

Merriam, Harriet M., v. Commonwealth. Pending.
Sullivan, Kate, v. Commonwealth. Pending.
Warren, Alice E. M., v. Commonwealth. Pending.

4. BOARD OF HARBOR AND LAND COMMISSIONERS.

Petitions to the Superior Court for assessment of damages caused by the taking of land by said commissioners.

Suffolk County.

Butler, Philip H., v. Commonwealth. Pending.
Lamb, George, *et al.* v. Commonwealth. Pending.
Lamb, George, *et al.* v. Commonwealth. Pending.

5. CHARLES RIVER BASIN COMMISSIONERS.

Petitions to the Superior Court for assessment of damages caused by the taking of land by said commissioners.

Middlesex County.

Cohen, Isaac, *et al.* v. Commonwealth. Pending.
Proctor, George O., v. Commonwealth. Pending.
Ricker, Hazen E., *et als.* v. Commonwealth. Pending.

6. MISCELLANEOUS CASES FROM ABOVE COMMISSIONS.

Bristol County.

- Chace, Charles A., trustee, *v.* Commonwealth *et als.* Action of tort for damages caused by defects in State highway. Pending.
- Lawlor, John F., *v.* Austin Peters. Petition for assessment of damages for killing horse. R. L., c. 90. Non-suited.

Essex County.

- Cilley, Orran G., *v.* Cattle Bureau. Petition to recover the value of cattle condemned by Cattle Bureau. Pending.

Middlesex County.

- Austin, Eva A., *v.* State Board of Charity. Action of tort to recover damages caused by discharge of State ward afflicted with a contagious disease. Pending.
- Austin, William E., *v.* State Board of Charity. Action of tort to recover damages caused by discharge of State ward afflicted with a contagious disease. Pending.
- Cosgrove, Thomas E., Commonwealth *v.* Bill of complaint to compel defendant to remove buildings from line established by park commission. Settled.
- Gilmore, Jerome, administrator of estate of Alexander Gilmore, *v.* Dennis Shannahan *et al.* and Metropolitan Water and Sewerage Board, trustees. Action of tort to recover damages for personal injuries. Settled.
- International Automobile and Vehicle Tire Company *v.* Park Commissioners. Bill in equity to restrain commissioners from proceeding with certain work on Charles River near Boylston Street in Newton. Dismissed.
- Mulready, William, Commonwealth *v.* Bill of complaint to require defendant to remove buildings from line established by park commission. Settled.
- Newton Rubber Works *v.* Wm. B. de las Casas *et al.* Petition of International Automobile and Vehicle Tire Company to be made a party to decree entered against the Newton Rubber Works. Pending.

Norfolk County.

- National Contracting Company *et al.*, Commonwealth *v.* Action of contract to recover on bond. Pending.

Suffolk County.

- American Bridge Company *v.* Commonwealth. Action of contract to recover for materials furnished in construction of park work. Pending.
- Atkins, Florence R., Commonwealth *v.* Bill in equity in regard to violation of building restrictions imposed by Metropolitan Park Commission. Pending.
- Baker, Catherine A., *v.* Henry H. Sprague *et al.* Action of tort for damages caused by use of impure water furnished by water board. Settled.
- Baker, Fred W., *v.* Henry H. Sprague *et al.* Action of tort for damages caused by use of impure water furnished by water board. Settled.
- Baker, Freda E., *v.* Henry H. Sprague *et al.* Action of tort for damages caused by use of impure water furnished by water board. Settled.
- Baker, Walter J., *v.* Henry H. Sprague *et al.* Action of tort for damages caused by use of impure water furnished by water board. Settled.
- Bay State Hardware Company *v.* John W. Bruty and Commonwealth. Petition to establish lien. Settled.
- Bent, William H., *et al. v.* Henry W. Swift *et al.* Action of tort growing out of taking by Harbor and Land Commissioners of land and flats in South Bay. Pending.
- Boston, City of, *v.* Commonwealth. Petition under R. L., c. 12, § 12, St. 1903, c. 161, to recover taxes on land taken by water board. Settled.
- Connolly, Mary E., *v.* Charles G. Craib. Action of tort to recover damages for personal injuries. Disposed of.
- Davis, James A., *et al. v.* Commonwealth *et al.* Petition to recover for labor and materials used in construction of sewer. Pending.
- Dings, Emma, *v.* Metropolitan Water and Sewerage Board. Action of tort. Damage caused by impure water furnished by the defendant. Settled.
- Dings, Martin, *v.* Metropolitan Water and Sewerage Board. Action of tort. Damages caused by impure water furnished by defendant. Settled.
- Doherty, James, *v.* Edward W. Everson *et al.* and Metropolitan Water and Sewerage Board. Action of tort. Damages caused by blasting. Pending.

- Doherty, James, *v.* Commonwealth. Petition for assessment of damages caused by blasting for metropolitan sewer. Pending.
- Doherty, Mary, *v.* Metropolitan Water and Sewerage Board *et al.* Action of tort. Damage caused by use of impure water furnished by defendant. Pending.
- Doherty, Mary E., *v.* Metropolitan Water and Sewerage Board *et al.* Action of tort. Damage caused by use of impure water furnished by the defendant. Pending.
- Duncan, Anna L., *v.* Metropolitan Water and Sewerage Board. Action of tort. Damages caused by impure water furnished by defendant. Pending.
- Eastman, Charles Albert, *v.* Board of Registration in Medicine. Bill in equity to enjoin Board from revoking certificate. Pending.
- Gibbons, William H., *v.* Commonwealth. Damage caused by blasting in construction of metropolitan sewer. Pending.
- Hersey, Albert A., *v.* Commonwealth *et als.* Bill in equity to recover for labor and materials furnished in construction of metropolitan sewer in Melrose. Pending.
- Jones, Richard, *v.* Metropolitan Water and Sewerage Board *et al.* Action of tort. Damage caused by use of impure water furnished by defendants. Settled.
- McArthur Brothers Company *v.* Commonwealth. Petition to recover on contract with the Metropolitan Water and Sewerage Board for construction of dam at Clinton. Pending.
- McGinniss, Margaret T., Commonwealth *v.* Bill in equity to restrain defendant from encroaching on land of the Commonwealth. Pending.
- Metropolitan Contracting Company *v.* Commonwealth. Action of contract growing out of the construction of Saugus River bridge. Referred to auditor. Pending.
- Metropolitan Contracting Company *v.* Commonwealth. Action of contract growing out of the construction of Malden River bridge. Referred to auditor. Pending.
- Minon, Joseph, Henry H. Sprague *et als. v.* Information to restrain the defendant from boating on Lake Cochituate. Pending.
- Natick, Commonwealth *v.* To recover for use of water of Lake Cochituate. Pending.
- Newell, Emma G., *et al. v.* Edward W. Everson *et al.* Petition to recover for damages to property caused by the laying out

- of boulevard in Revere. Commonwealth has funds of contractor. Pending.
- Niland, Michael, *v.* Commonwealth. Petition for assessment of damages caused by blasting for metropolitan sewer. Pending.
- Niland, Michael, *v.* Edward W. Everson *et al.* and Metropolitan Water and Sewerage Board. Action of tort. Damages caused by blasting. Pending.
- Normile, Francis, *v.* Commonwealth of Massachusetts *et al.* Petition for a jury to assess damages caused by construction of sewer in Roxbury. Pending.
- Normile, Francis, *v.* Edward W. Everson & Co. and Henry H. Sprague *et al.* Action of tort.
- Old Colony Construction Company, Commonwealth *v.* Action of contract to recover on bond. Pending.
- Pacific Surety Company *v.* Commonwealth *et al.* (McBride & Co.). Petition to recover from McBride & Co. certain sums expended by petitioner. Pending.
- Raddin, Hiram A., *et al.*, Commonwealth *v.* Bill in equity in regard to violation of building restrictions imposed by Metropolitan Park Commission. Pending.
- Steinmetz, Morris, *v.* J. J. Prindiville. Action of contract growing out of work on hospital for tuberculosis patients. Disposed of.
- Thomas, Lyman P., *v.* George M. Quirk *et al.* Action to recover for labor and materials furnished in construction of State highway. Pending.
- Urquhart, Carrie S., *v.* Metropolitan Water and Sewerage Board *et al.* Action of tort. Damage caused by impure water furnished by the defendant. Pending.
- Urquhart, Edwin N., *v.* Metropolitan Water and Sewerage Board *et al.* Action of tort. Damage caused by use of impure water furnished by defendant. Pending.
- Urquhart, N. Jefferson, *v.* Metropolitan Water and Sewerage Board *et al.* Action of tort. Damage caused by impure water furnished by the defendant. Pending.
- Williams, Frank, *v.* Commonwealth. Claim for damages for interference with carrying out of contract. Pending.

Worcester County.

- Fitch, Andrew L., *v.* Commonwealth. Action of tort to recover for damage to land and water rights in West Boylston caused by the takings of the Metropolitan Water and Sewerage Board. Settled.
- Twichell, Seth, *v.* Commonwealth *et als.* Action of contract. Settled. •
- Walls, C. W., *v.* Commonwealth. Petition to recover for work performed on Worcester Insane Hospital. Pending.

7. CASES ARISING UNDER St. 1899, c. 457, "AN ACT TO LIMIT THE HEIGHT OF BUILDINGS IN THE VICINITY OF THE STATE HOUSE."

- Raymond, Lydia N., *v.* Commonwealth. Settled.
- Warren, Fiske, *v.* Commonwealth. Settled.

8. STATE BOARD OF CHARITY.

(a) Actions of contract pending in the Superior Court to recover charges for the support of insane paupers in State insane hospitals, under the provisions of R. L., c. 87.

Essex County.

- Chapin, Treasurer, *v.* Caroline D. Tarr. Pending.

Middlesex County.

- Commonwealth *v.* Wayland. Pending.
- Shaw, Treasurer, *v.* Esau Cooper. Settled.

Suffolk County.

- Bradford, Treasurer, *v.* Alice H. Knight. Pending.
- Bradford, Treasurer, *v.* Waltham. Pending.
- Bradford, Treasurer, *v.* Waltham. Pending.
- Chapin, Treasurer, *v.* Boston. Pending.
- Chapin, Treasurer, *v.* Greenfield. Pending.
- Chapin, Treasurer, *v.* Kelly. Pending.
- Chapin, Treasurer, *v.* Lowell. Pending.
- Chapin, Treasurer, *v.* Edward J. Macy. Settled.
- Chapin, Treasurer, *v.* McCurdy. Pending.
- Chapin, Treasurer, *v.* Newburyport. Settled.
- Chapin, Treasurer, *v.* Quincy. Pending.

Chapin, Treasurer, *v.* Somerville, City of. Pending.

Chapin, Treasurer, *v.* Weymouth. Pending.

Commonwealth *v.* Cambridge. Pending.

Marden, Treasurer, *v.* Waltham. Pending.

(b) Claims for support of insane paupers, upon which no suit has been commenced.

Andrews, George F., for board of Daniel W. Andrews at Westborough Insane Hospital. Settled.

Athol, Town of, for board of paupers at State Hospital. Settled.

Chaffee, Clara, against the city of Newton for board at Worcester Insane Hospital. Pending.

Dougherty, John O., for board of Margaret O. Dougherty at Westborough Insane Asylum. Pending.

Foxborough, Town of, for board of Mary F. Clark and Henry H. Morse at Massachusetts Hospital for Epileptics. Pending.

Freligh, E. V., for board of Mary E. Freligh at Westborough Insane Hospital. Pending.

Galvin, Stephen P., for board of Calvin Baker at Worcester Insane Hospital. Pending.

Holliston, Town of, for board of G. A. Loveday at Massachusetts Hospital for Epileptics. Settled.

Hough, Alexander B., for board of Julia F. Hough at Worcester Insane Hospital. Pending.

Leominster, Town of, for board of paupers at State Hospital. Settled.

Lincoln, Town of, for board of paupers at State Hospital. Settled.

Lyman, Mary E., for board of Albert C. Lyman in Westborough Insane Hospital. Pending.

Macy, Edward J., for board of Edward B. Macy at Worcester Insane Hospital. Pending.

Moody, Convers, for board of Augusta A. Moody in Westborough Insane Hospital. Uncollectible.

Newman, George W., for board of Rose E. Newman at Westborough Insane Hospital. Settled.

Rice, Fannie, for board in Westborough Insane Hospital. Pending.

Shannahan, Hannah, for board of Michael Shannahan at Westborough Insane Hospital. Uncollectible.

Sheehan, John J., for board of Daniel F. Sheehan at Danvers Insane Hospital. Pending.

Simmons, John, for board at Tewksbury State Hospital. Settled.

- Smith, William A., for board of Harriet R. Smith at Westborough Insane Hospital. Pending.
- Spencer, H. Warren, for board of Emma Wales at Massachusetts Hospital for Epileptics. Pending.
- Washburn, Charles G., guardian, for board of Laura J. Woodward at Taunton Hospital. Pending.
- Watertown, Town of, for board of Thomas Ladd at Worcester Insane Hospital. Pending.
- Wendmuth, E. R., for board of Ethel W. Wendmuth at Hospital for Epileptics. Uncollectible.
- Woburn, City of, for board of Minnie Sweeney at the Danvers Insane Hospital. Pending.
- Worcester, City of, for board of Charlotte D. Whitcomb at Worcester Insane Hospital. Pending.

(c) Bastardy complaints brought under R. L., c. 82.

Essex County.

- Howard, Laura, *v.* Victor Chapute. Pending.
- Townsend, Isabel G., *v.* George Collins. Disposed of.

MISCELLANEOUS CASES.

- Agawam, Town of, for board of paupers at State Hospital. Settled.
- Ahern, Maurice, *v.* Newton & Boston Street Railway Company. Bill in equity in the Circuit Court of the United States to restrain the defendant from complying with the provisions of St. 1900, c. 197, relative to the transportation of scholars in the public schools by street railway companies. Dismissed.
- Allen, Daniel G. Petition of Attorney-General to withdraw money from savings bank, under R. L., c. 113, § 55. Pending.
- Allen, Frank D., estate of Lucy R. Allen. Claim by Metropolitan Park Commission for rent for occupation of house taken for park purposes. Disposed of.
- American Birth Insurance Company, Attorney-General *ex rel.* *v.* Petition for appointment of receiver. F. W. Dallinger appointed receiver.
- American Glue Company *v.* Commonwealth. Petition to recover tax alleged to have been unlawfully assessed. Pending.
- American Insurance Company, Insurance Commissioner *v.* Petition for injunction and receiver. Injunction issued. Pending.
- American Legion of Honor, Supreme Council, Attorney-General *ex rel.* *v.* Petition for injunction and receiver under R. L., c. 119. Henry A. Wyman appointed receiver. Pending.
- American Unitarian Association *v.* Commonwealth. Petition to Superior Court for a jury to assess damages sustained to property on Bowdoin Street, caused by lowering of grade. Settled.
- American Writing Paper Company *et al.*, Attorney-General *v.* Petition for an injunction to restrain respondents from dumping material into tide water. Discontinued as to American Writing Paper Company. Pending.
- Appleyard, Arthur E., petitioner. Petition for writ of *habeas corpus*. Writ discharged.
- Appleyard, Arthur E., petitioner. Petition for writ of *habeas*

corpus in United States Circuit Court. Mandate of Supreme Court of United States.

Atlas Mutual Insurance Company, Frederick L. Cutting, Insurance Commissioner, *v.* Petition for injunction and receiver. Franklin T. Hammond appointed receiver. Pending.

Attorney-General *v.* New York, New Haven & Hartford Railroad Company. Pending.

Attorney-General *ex rel.* Commissioner of Corporations *v.* New York, New Haven & Hartford Railroad Company. Pending.

Attorney-General *v.* Webster & Dudley Street Railway Company. Pending.

Attorney-General *v.* Worcester & Webster Street Railway Company. Pending.

Atwater, William C., *v.* William M. Olin, Secretary of the Commonwealth, *et al.* Bill in equity, under the statute licensing coal dealers, to restrain the Secretary of the Commonwealth from issuing a license to William C. Atwater & Co., Incorporated. Dismissed.

Baldwin, Walter H., *et al.*, Commonwealth *v.* Bill in equity in regard to building in violation of restrictions imposed by Metropolitan Park Commission. Pending.

Barker, Annie E., Bradford, Treasurer, *v.* Claim for tide water displaced in Boston harbor. Pending.

Blake, Martha L., *v.* Commonwealth. Petition to Superior Court for damages caused by lowering the grade of Bowdoin Street. Pending.

Boston *v.* Commonwealth. Sewer assessment on Rutherford Avenue, Charlestown. Pending.

Boston & Gloucester Steamboat Company *v.* Commonwealth. Petition to recover taxes paid Commonwealth, alleged to be wrongfully assessed. Pending.

Boston & Northern Street Railway Company. Claim for amount expended in relaying water pipes in Washington Street, Lynn, destroyed by electric currents. Pending.

Boston Casualty Company, Attorney-General *ex rel.* *v.* Petition for injunction and appointment of a receiver. N. L. Sheldon appointed receiver. Pending.

Boston Junk Collectors Association, Incorporated, Attorney-General *ex rel.* *v.* Information for failure to comply with R. L., c. 119, § 14. Pending.

Boston Molasses Company *v.* Commonwealth. Petition to recover from Commonwealth amount of tax paid Boston under lease of lands of the Commonwealth. Rescript of full court.

- Boston Society of New Jerusalem *v.* Commonwealth. Pending.
- Boston Yacht Club, petitioner. Petition to the Court of Land Registration to register the title to land in Marblehead. Pending.
- Boyle, John, *v.* Hollis M. Blackstone, Superintendent State Farm. Action of contract for labor performed by plaintiff while an inmate of the State Farm. Pending.
- Bramard, Philip, estate of. Petition in the matter of said estate, which escheats to the Commonwealth. Decree.
- Brennan, James M., *v.* Charles E. Woodbury, Superintendent. Action of tort for personal injuries. Pending.
- Brockton Gas Light Company. Violation of R. L., c. 58, § 14. Gas of said company contained more than twenty grains of sulphur. Disposed of.
- Burr, Arthur E., trustee in bankruptcy, *v.* Massachusetts School for the Feeble-minded. Action of contract. Pending.
- Cande, Frank H., *et al.*, Arthur B. Chapin, Treasurer of the Commonwealth, *v.* Action of contract to recover from sureties on bond of Charles W. Fuller, sheriff of Berkshire County. Settled.
- Charlestown Gas and Electric Company. Violation of R. L., c. 58, § 14. Gas of said company contained more than 20 grains of sulphur. Disposed of.
- Cheney, Ansel J., *v.* Nathan Burtman. Petition for injunction to restrain respondent from proceeding with erection of building in Lynn. Dismissed.
- Cheney, Ansel J., *v.* John J. Gilday. Petition in equity for injunction to restrain defendant from proceeding with construction of schoolhouse in South Lawrence. Settled.
- Coburn, Charlotte R., estate of. Petition of Attorney-General to withdraw money from savings bank, under R. L., c. 113, § 55. Pending.
- Coburn, Charlotte R., estate of. Petition of Attorney-General to withdraw money from savings bank, under R. L., c. 113, § 55. Pending.
- Coburn, Charlotte R., estate of. Petition of Attorney-General to withdraw money from savings bank, under R. L., c. 113, § 55. Pending.
- Codman, Edmund D., *et al.*, trustees. Displacement of tide water. Settled.
- Collins, Joseph W., *et al. v.* James B. Hamblin. Petition to require the respondent to construct a fishway in dam on Acushnet River. Pending.

- Colonial Life Association, Attorney-General *v.* Petition for injunction and appointment of a receiver. Henry A. Wyman appointed receiver. Pending.
- Commonwealth *v.* City of Boston. Contract to recover cost of construction, etc., in widening Bowdoin Street. Settled.
- Commonwealth of Massachusetts *v.* City of Boston *et als.* Superior Court, Suffolk County. Pending.
- Commonwealth of Massachusetts *v.* City of Boston *et als.* Superior Court, Suffolk County. Pending.
- Commonwealth *v.* City of Worcester. To recover for land taken from the Commonwealth. Pending.
- Corporation of Mutual Succor and Benevolence, Attorney-General *ex rel. v.* Information for failure to comply with R. L., c. 119, § 14. Pending.
- Culver, J. N. Claim against Westborough Insane Hospital for injuries sustained while a patient therein. Pending.
- Curtis Manufacturing Company, petitioner. Petition to the Court of Land Registration to register the title to land on Curtis Pond. Decree.
- Cushing, Lawrence B., *et al. v.* Commonwealth. Petition to Superior Court for damages caused by widening Bowdoin Street. Pending.
- Dana, Ripley L., petitioner. Petition to the Court of Land Registration to register the title to land in Haverhill. Decree.
- Eagle Life Association, Attorney-General *ex rel. v.* Petition for an injunction and the appointment of a receiver. Injunction issued, and Alfred F. Lilley, Esq., appointed receiver. Pending.
- East Boston Company, petitioner, *v.* Commonwealth. Appeal from decree of Court of Land Registration. Pending.
- East Boston Company, petitioner. Petition to Court of Land Registration for registration of title to petitioner's land. Pending.
- Ellis, George H., Attorney-General *ex rel.* Harbor and Land Commissioners *v.* Information in the Supreme Judicial Court for Middlesex County to protect the waters of a great pond under St. 1888, c. 318. Pending.
- Fall River, City of. Complaint of State Militia for failure to provide rifle range. Referred to District Attorney Swift. Pending.
- Family Protective Union, Attorney-General *ex rel. v.* Petition for injunction and appointment of receiver. Injunction issued, and Albert H. Chamberlain appointed receiver. Pending.

- Fielding, Moses. Claim for sale of trunks from State Prison. Pending.
- Firemen's Fire Insurance Company, Insurance Commissioner *v.* Petition to the Supreme Judicial Court for Suffolk County for an injunction to restrain the defendant from removing its books and papers from the Commonwealth, and the appointment of a receiver to recover its capital stock distributed without authority of law. Injunction issued. Defendant recovered its capital stock and deposited it with the International Trust Company, as trustee. Pending.
- Fitzgerald, John, estate of. Petition of Attorney-General to withdraw money from savings bank, under R. L., c. 113, § 55. Decree.
- Flower, Archibald D., *v.* William M. Olin *et al.* Petition for *mandamus*. Dismissed.
- Flower, Archibald D., *v.* William M. Olin *et al.* Petition for *mandamus*. Dismissed.
- Flower, Archibald D., *v.* Francis M. Estey *et al.* Petition for *certiorari*. Dismissed.
- Flower, Archibald D., *v.* Francis M. Estey *et al.* Petition for *certiorari*. Dismissed.
- Fottler, Lucy Ann, *et al. v.* Commonwealth. Petition to Superior Court for damages caused by lowering grade of Bowdoin Street. Pending.
- Gardner Gas, Fuel and Light Company. Violation of R. L., c. 58, § 14. Gas of said company contained sulphuretted hydrogen. Disposed of.
- Gately, Mary M., guardian. Claim for displacement of tide water in Boston harbor. Settled.
- George H. Sampson Co. *v.* Commonwealth *et als.* Bill of complaint. Pending.
- George H. Wood Company, Attorney-General *v.* Petition for an injunction to restrain respondent from dumping material into tide water. Pending.
- Gifford, Nathan P., *v.* Commonwealth *et al.* Petition to establish lien. Settled.
- Globe Investment Company, Savings Bank Commissioners *v.* Petition to the Supreme Judicial Court for Suffolk County, under St. 1888, c. 387, for an injunction and the appointment of a receiver. Injunction granted, and Henry A. Wyman appointed receiver. Pending.
- Golden Rule Alliance, Attorney-General *ex rel. v.* Petition for an injunction and the appointment of a receiver. Injunction issued, and William H. Preble appointed receiver. Pending.

- Goodhue, Nancy L., estate of. Petition of Attorney-General to withdraw money from savings bank, under R. L., c. 113, § 55. Decree.
- Guardian Life Insurance Company, Insurance Commissioner *v.* Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and Frank D. Allen, Esq., appointed receiver. Pending.
- Hadley Water Supply District, Commonwealth *v.* Taking of land of the Commonwealth at Hadley. Pending.
- Hamlin, Huybertie Pruyn, petitioner. Petition to the Court of Land Registration to register the title to land in Mattapoissett. Pending.
- Hampden Corundum Wheel Company. Claim for machinery furnished by Northampton State Hospital. Settled.
- Hampden Trust Company, Commonwealth of Massachusetts *v.* Petition for injunction and receiver. Injunction issued, and Wm. W. McClench and Henry H. Bosworth made permanent receivers. Pending.
- Hampshire Savings Bank, Savings Bank Commissioners *v.* Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and Richard W. Irwin, Esq., and Benjamin E. Cook, Esq., appointed receivers. Pending.
- Hanover Bank, Commissioners of Savings Banks *v.* Petition for injunction and receiver. C. C. Barton, Jr., appointed receiver.
- Hanson & Parker, Limited, *v.* Commonwealth. Petition to recover from Commonwealth amount of tax alleged to be unlawfully assessed. Pending.
- Hanson, Lydia W., *v.* Commonwealth. Petition for damages caused by lowering grade of Bowdoin Street. Pending.
- Hardy, Sumner P., estate of. Petition of Attorney-General to withdraw money from savings bank, under R. L., c. 113, § 55. Decree.
- Hartwell, Esther, estate of. Petition of Attorney-General to withdraw money from savings bank, under R. L., c. 113, § 55. Decree.
- Haverhill Gas Light Company *v.* Gas and Electric Light Commissioners *et al.* Bill in equity in the Circuit Court of the United States to restrain the Board from carrying out an order to decrease the price of gas in Haverhill. Pending.
- Hayward, William, estate of. Petition of Attorney-General to withdraw money from savings bank, under R. L., c. 113, § 55. Decree.

- Healey, J. Edward, *v. Commonwealth*. Petition under statute to recover money due plaintiff. Pending.
- Herrick, Frederick W., Attorney-General *v.* Petition in equity to gain possession of Snake Island in Chebacco Lake. Referred to Alden P. White, auditor. Reserved for consideration of full court. Rescript.
- Hicks, Joseph A., *v. Leslie E. Coffin et al.* Action of tort for personal injuries. Disposed of.
- Hodgdon, Walter S. *et al. v. Haverhill et al.* Petition to reimburse the city of Haverhill for all moneys expended for State Armory. Dismissed as to Commonwealth.
- Hogan, James, *v. Commonwealth*. Petition to recover for materials furnished to contractor in construction of boulevard in Quincy. Pending.
- Hutchinson, Ida. Claim for services of nurse furnished by the Westborough Training School for Nurses. Uncollectible.
- Industrial Casualty Company, Attorney-General *ex rel. v.* Petition for injunction and receiver. Jeremiah Smith, Jr., appointed receiver. Pending.
- Interstate Consolidated Street Railway Company *v. Commonwealth*. Petition for writ of error. Pending.
- Kennedy, George C., *et al., Bradford, Treasurer, v.* Claim for tide-water displacement. Pending.
- Kilham, Oliver F., petitioner. Claim by petitioner for reimbursement for breaking up of wrecked schooner by Harbor and Land Commissioners, under R. L., c. 97. Disposed of.
- Knights of Justice, Order of, Insurance Commissioner *v.* Failure to make annual report to Insurance Commissioner required by St. 1899, c. 442, § 19. Pending.
- LaMoss, Ervin, *v. Commonwealth*. Petition to Superior Court for a jury to assess damages sustained to property on Bowdoin Street caused by lowering of the grade of Bowdoin Street. Pending.
- Lawrence, George P., *et al., Arthur B. Chapin, Treasurer of the Commonwealth, v.* Action of contract to recover from sureties on bond of Charles W. Fuller, sheriff of Berkshire County. Settled.
- Lever Suspension Brake Company. Excise tax for 1905. Settled.
- Malden and Melrose Gas Light Company. Violation of R. L., c. 58, § 14. Gas of said company contained on three occasions more than ten grains of ammonia. Disposed of.
- Massachusetts Masonic Life Association, Attorney-General *ex rel. Insurance Commissioner v.* [Petition to the Supreme Judi-

cial Court for Suffolk County for an injunction and a receiver under St. 1896, c. 515, § 6. Injunction issued, and Jonathan Barnes, Esq., of Springfield, appointed receiver. Pending.

Mather, Ellen E., estate of. Charles E. Mould, executor. Petition to recover interest on inheritance tax. Pending.

McEvoy, John W., Public Administrator, *v.* Charles F. Wyman, Russian Vice-Consul. Appeal from decree of Probate Court appointing John W. McEvoy public administrator to administer the estate of Julius Sapoquick. Reserved for consideration of full court. Rescript.

McQuesten, George, petitioner. Petition to the Court of Land Registration to register title to land in Marblehead. Pending.

Melrose Mutual Fire Insurance Company, Insurance Commissioner *v.* Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and Alpheus Sanford, Esq., appointed receiver. Pending.

Metropolitan Life Insurance Company *v.* Commonwealth. Petition to recover taxes alleged to have been illegally assessed. Pending.

Mexican Central Railway Company, Limited, *v.* Commonwealth. Bill in equity to recover tax paid under protest. Reported to full court. Rescript.

Montague, Town of. Claim for interest on State tax. Disposed of.

Morgan, Daniel H. Violation of R. L., c. 121, § 26, in using streets of Springfield for transmission of electricity without the consent of the city. Pending.

Mulhern, Daniel. Petition of Attorney-General to withdraw money deposited in East Cambridge Savings Bank for benefit of Daniel Mulhern. Pending.

Mystic Wharf and Storage Company, Attorney-General *v.* Petition for an injunction to restrain respondent from dumping material into tide water. Pending.

National Assurance Company of Ireland *v.* Commonwealth. Bill to terminate trust. Pending.

Neall, Frank L., *et al.* *v.* Commonwealth *et al.* Bill of complaint to establish a lien on funds held by treasurer under R. L., c. 118, § 94. Dismissed.

New England & Savannah Steamship Company *v.* Commonwealth. Bill in equity to recover amount of corporation tax paid under protest. Pending.

Newburyport Gas and Electric Company. Violation of R. L., c. 58,

- § 14. Gas of said company of less than sixteen candle-power. Disposed of.
- Nickerson, Joseph. Claim for damage to State highway, caused by breaking of mill dam at South Yarmouth. Pending.
- Northern Mutual Relief Association, Attorney-General *ex rel.* Insurance Commissioner *v.* Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver. Injunction granted, and Samuel H. Hudson of Boston appointed receiver. Pending.
- Norwood Gas Light Company. Violation of R. L., c. 58, § 14. Gas of said company contained sulphuretted hydrogen. Pending.
- Norwood, Town of, Attorney-General *ex rel.* State Board of Health *v.* Information to enjoin town from violating orders of Board of Health. Interlocutory decree.
- Old Colony Railroad Company, Commonwealth *v.* Interest on corporation tax for 1904. Dismissed.
- O'Neil, John, *et al.* *v.* Commonwealth. Writ of error. Dismissed.
- Parsons, Henry. Claim for machinery furnished by Westborough Insane Hospital. Pending.
- Peterson, Andrew, petitioner. Petition to the Court of Land Registration to register the title to land in Quincy. Pending.
- Pittsfield Electric Street Railway Company. Petition by the Commonwealth for alteration of tracks of said railroad in Dalton. Disposed of.
- Preferred Mercantile Company, The, Commonwealth *v.* Petition for appointment of a receiver. Burton P. Gray appointed receiver. Pending.
- Preston, Marcellus E. Petition of Attorney-General to withdraw money from savings bank, under R. L., c. 113, § 55. Pending.
- Provident Securities and Banking Company, Commissioners of Savings Banks *v.* Petition for appointment of receiver under St. 1902, c. 463. Alfred S. Hall and Charles F. Weed appointed custodians of property of the corporation.
- Raboin, Israel, executor, *v.* Louis Raboin, Jr., *et al.* Appeal from decree of Probate Court, allowing will of Louis Raboin, Sr. Pending.
- S. T. MaDan Company, Commonwealth *v.* Action of contract to recover for goods bought of Massachusetts State Prison. Pending.
- St. Calogero of Sciacca Mutual Succor Corporation, Attorney-General *ex rel.* *v.* Petition for appointment of receiver. Dismissed.

- Sargent, Clara J., *v.* State Board of Lunacy and Charity. Superior Court, Essex County. Appeal on a complaint charging neglect of children under St. 1882, c. 181. Pending.
- Seabury, George T. Claim for damage to State highway, caused by breaking of mill dam at South Yarmouth. Pending.
- Smith, Maurice, *v.* Commonwealth. Petition for a writ of error to the Superior Court to reverse sentence. Disposed of.
- South Shore Masonic Mutual Relief Association of Massachusetts, Insurance Commissioner *v.* Petition to the Supreme Judicial Court for Suffolk County, under St. 1895, c. 340, for an injunction and the appointment of a receiver. Injunction issued, and J. H. Flint appointed receiver. Pending.
- Springfield Gas Light Company. Violation of R. L., c. 58, § 14. Gas of said company contained more than twenty grains of sulphur. Disposed of.
- Stacey, George O., petitioner. Petition to the Court of Land Registration to register the title to land in Gloucester. Disposed of.
- Storer, John H., petitioner. Petition to the Court of Land Registration to register the title to land in Winthrop. Decree.
- Strauss, Abe, *v.* Commonwealth. Petition for writ of error from United States Supreme Court. Pending.
- Strout, Edward E., *et al.*, trustees of Little Nahant Land Company, *v.* Albert E. Turner *et al.* Petition to the Court of Land Registration to register the title to land in Nahant. Pending.
- Sun Indemnity Assurance Society, Attorney-General *v.* Petition for an injunction and the appointment of a receiver. Injunction issued, and Prescott Keyes, Esq., appointed receiver. Pending.
- Supreme Council of United Fellowship, Insurance Commissioner *v.* Petition to the Supreme Judicial Court for Suffolk County, under St. 1895, c. 340, for an injunction and the appointment of a receiver. Injunction issued, and Oscar Storer, Esq., of Boston, appointed receiver. Pending.
- Taunton Safe Deposit and Trust Company, Commonwealth of Massachusetts *v.* Petition for injunction and appointment of receiver. Frederick S. Hall appointed receiver.
- Taylor, Edgar B., *et al. v.* Robert Wilson and the Commonwealth of Massachusetts. Action of contract. Dismissed.
- Templeton Street Railway Company, Massachusetts Highway Commission *v.* Petition in equity to compel compliance with orders of board changing location of tracks of said company. Pending before full court on appeal.

- Titcomb, George H., *v.* Cape Cod Ship Canal Company, George A. Marden, Treasurer, *et al.* Petition for injunction to restrain the Treasurer of the Commonwealth from the payment of money under St. 1883, c. 259, and St. 1891, c. 397. Pending.
- Tufts, Nathan, *et al.*, Bradford, Treasurer, *v.* Claim for tide water displaced in the Mystic River. Pending.
- Union Health and Accident Company, Attorney-General *ex rel.* *v.* Petition for injunction and appointment of a receiver under R. L., c. 120. Wilfred Bolster appointed receiver. Pending.
- Union Trust Company, Commonwealth of Massachusetts *v.* Petition for injunction and receiver. Charles F. Choate, Jr., and Samuel W. McCall appointed receivers. Pending.
- United Brotherhood, Independent Order of Worcester, Incorporated, Attorney-General *ex rel.* *v.* Petition for injunction and the appointment of a receiver. Injunction issued and Simon G. Friedman appointed receiver. Pending.
- United States *v.* Certain Land in Hull. Petition to condemn land in Hull. Disposed of.
- Vose, Julien W. Proceedings to abate filling of tide water without a license. Disposed of.
- Walker Ice Company. Claim for cost of repairs on State highway. Settled.
- Wellesley College, petitioner. Petition to the Court of Land Registration to establish right to convey real estate. Attorney-General waived right to be heard.
- Wells, Frank H. Claim for tide-water displacement. Disposed of.
- Wenham Mutual Benefit Association, Attorney-General *ex rel.* *v.* Information for failure to comply with R. L., c. 119, § 14. Pending.
- Westborough Insane Hospital *v.* New York, New Haven & Hartford Railroad Company. Claim for damages to property of hospital caused by collision at Talbot. Disposed of.
- Weymouth, Town of, petitioner. Petition to the Court of Land Registration to register the title to land in Weymouth. Attorney-General waived right to be heard.
- Willey Casualty Company, Attorney-General *ex rel.* Insurance Commissioner *v.* Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver. Injunction granted, and Archie N. Frost, Esq., of Lawrence, appointed receiver. Pending.
- Willard, Joseph, *et al.*, trustees, Commonwealth *v.* Gas and Electric Light Commissioners' tax for 1905. Pending.

COLLECTIONS.

Collections have been made by this department as follows : —

Corporation taxes for the year 1905, overdue and referred by the Treasurer of the Commonwealth to the Attorney- General for collection,		\$35,290 36
Interest,		378 49
Costs,		986 86
Miscellaneous,		96,363 04
Total,		\$133,018 75

The following table shows a detailed statement of the same : —

	Collected on Account of Corporation Tax for 1905.	Interest.	Totals.
A. B. & E. L. Shaw,	\$807 30	\$4 70	\$812 00
A. G. Frothingham Company,	98 23	39	98 62
A. S. Tucker Company,	34 50	24	34 74
Aldis Owen Hall's System of Business Enterprise, Incor- porated,	8 88	—	8 88
Allen & Fox Express Company,	345 00	2 43	347 43
Allen-Randall Company,	17 25	—	17 25
American Carpet Beater Com- pany,	16 56	—	16 56
American Electric Sign Com- pany,	51 75	36	52 11
Asa R. Minard & Co., Incorpo- rated,	24 15	25	24 40
B. & A. D. Fessenden Company,	343 39	1 72	345 11
Bach Piano Company,	5 17	27	5 44
Bay State Card and Paper Com- pany,	819 37	24 56	843 93
Belmont Coal Company,	94 34	1 88	96 22
Ben Franklin Press,	40 02	2 40	42 42
Beverly Chemical and Supply Company,	8 59	—	8 59
Block Island Granite Associates,	5 00	—	5 00

	Collected on Account of Corporation Tax for 1905.	Interest.	Totals.
Bon-Ton Millinery Company, . . .	\$51 75	\$0 79	\$52 54
Boston Loan Company, . . .	441 22	2 20	443 42
Boston Mirror Company, . . .	117 30	5 04	122 34
Brockton Beef Company, . . .	51 75	1 56	53 31
Brockway-Smith Corporation, . .	1,353 09	5 63	1,358 72
Brown Bag Filling Machine Com- pany, . . .	25 87	17	26 04
Button Lumber Company, . . .	47 09	35	47 44
C. E. Woodward & Co., Incorpo- rated, . . .	186 30	1 42	187 72
C. M. Clark Publishing Company, .	86 25	—	86 25
C. W. Spencer Company, . . .	68 62	1 05	69 67
Canada Drug and Chemical Com- pany, . . .	5 17	03	5 20
Cape Ann Granite Railroad Com- pany, . . .	172 50	98	173 48
Charles A. White Company, . . .	13 80	05	13 85
Charles Holmes Machine Com- pany, . . .	138 51	83	139 34
Charles P. Whittle Manufactur- ing Company, . . .	196 65	79	197 44
Child Acme Cutter and Press Company, . . .	172 50	72	173 22
Citizens Loan Association, . . .	172 50	1 25	173 75
Clifford Barber Supplies Com- pany, . . .	17 25	17	17 42
Clinton D. Martin Company, . . .	258 75	2 36	261 11
Coe, Ray, Creelman Company, . .	1,229 06	—	1,229 06
Cold Spring Grocery Company, . .	15 52	08	15 60
Connors Brothers Construction Company, . . .	426 93	1 71	428 64
Criterion Knitting Company, . . .	83 49	30	83 79
Crocker Drug Company, . . .	25 87	—	25 87
Crompton Motor Carriage Works, Cumberland Dock and Storage Company, . . .	25 87	26	26 13
D. F. O'Connell Company, . . .	44 50	31	44 81
D. L. Marshall Company, . . .	80 43	57	81 00
Daniel Gunn & Co., Incorporated, Danvers Sporting Goods Com- pany, . . .	155 25	1 04	156 29
Dowling Brothers Company, . . .	20 70	60	21 30
Dudley Tailors, Incorporated, . .	8 97	18	9 15
E. H. Smith Company, . . .	20 70	—	20 70
E. J. Salisbury Company, . . .	181 12	1 26	182 38
E. P. Sanderson Company, . . .	95 22	67	95 89
Eastern Bridge and Structural Company, . . .	80 55	3 38	83 93
Eastern Portrait and Photo But- ton Company, . . .	1,121 25	7 85	1,129 10
	163 87	1 23	165 10
	36 91	30	37 21

	Collected on Account of Corporation Tax for 1905.	Interest.	Totals.
Edward E. Shannon Company, .	\$86 25	\$1 72	\$87 97
Elastic Pulp Plaster Manufactur- ing Company, .	10 35	06	10 41
Electric Cable Joint Company, .	17 18	17	17 35
Elmer Chickering Company, .	517 50	—	517 50
Elmore Chemical Company, .	26 91	20	27 11
F. Anderson Piano Company, .	32 77	30	33 07
F. P. Wahlgren, .	53 95	1 89	55 84
Farrington Printing Company, .	60 37	42	60 79
Felton-Turner Heating Com- pany, .	172 84	5 18	178 02
Felz-Goodman Company, .	26 22	18	26 40
Foreign Language Press Com- pany, .	232 87	4 64	237 51
Fred H. Lucas Carriage Com- pany, .	431 25	—	431 25
Fred T. Ley & Co., Incorporated,	34 50	17	34 67
Frost & Hawes Company, .	230 28	92	231 20
Frost Oil Clothing Company, .	13 80	26	14 06
Gardner Gas, Fuel and Light Company, .	49 42	69	50 11
General De-Greasing Company, .	70 72	2 05	72 77
George A. Sutherland Company,	20 70	10	20 80
George L. Belleden Company, .	31 05	12	31 17
Graham Company, .	126 27	51	126 78
Grout Brothers Automobile Com- pany, .	1,130 22	7 91	1,138 13
H. F. Ross Company, .	138 00	2 07	140 07
H. M. Kinports Company, .	82 80	3 56	86 36
H. O. Nute Company, .	86 25	—	86 25
Hanover Printing Company, .	17 25	12	17 37
Harrington's Auto Station No. 1,	10 35	28	10 63
Helliwell Company, .	1,380 44	9 66	1,390 10
Hibbard & Mason, Incorporated,	96 25	72	96 97
Homer Foot & Co., Incorporated,	414 00	2 90	416 90
Horace S. Johnson & Co., Incor- porated, .	155 25	4 66	159 91
Horse Neck Beach Street Rail- way Company, .	381 22	13 47	394 69
Hoyle Lumbering Company, .	86 25	3 45	89 70
H u b l e y Manufacturing and Supply Company, .	60 37	42	60 79
I. W. Black Piano Company, .	23 90	86	24 76
Importers and Traders Leather Company, .	50 00	—	50 00
International Construction Com- pany, .	41 40	41	41 81
J. A. Cummings Printing Com- pany, .	86 25	60	86 85
J. C. Cowles Company, .	25 87	—	25 87

	Collected on Account of Corporation Tax for 1905.	Interest.	Totals.
J. D. Jewett Company, . . .	\$414 00	\$1 80	\$415 80
J. H. Butler Lumber Company, .	186 30	1 56	187 86
J. H. Gerlach Company, . . .	324 30	2 05	326 35
J. J. Kennedy Liquor Company, .	10 35	25	10 60
J. M. Howard & Son Company, .	75 90	2 43	78 33
James Barrett Manufacturing Company,	500 25	1 86	502 11
John Cavanagh & Son Building Moving Company,	258 75	1 81	260 56
John W. Cawley Company, . . .	17 25	09	17 34
Jordan & Bradley, Incorporated, .	13 80	—	13 80
Kaplan & Finkbeiner Company, .	12 50	19	12 69
Klein's Pharmacy,	431 25	1 80	433 05
Knox Automobile Company, . . .	1,687 05	14 91	1,701 96 1
Koval Manufacturing Company, .	28 41	19	28 60
Lang & Jacobs Company,	112 12	45	112 57
Lawrence Machine Company, . .	210 22	84	211 06
LeBaron Foundry Company, . . .	253 57	1 69	255 26
Leo E. Bova Company,	88 83	3 81	92 64
Lord & Co., Incorporated, . . .	276 00	2 76	278 76
Lynn Base Ball and Amusement Company,	86 25	36	86 61
Lynn Ice Company,	316 81	2 11	318 92
Lynn Shoe Company,	25 87	15	26 02
Manufacturers Bottle Company, .	58 65	88	59 53
Marshall Electric Manufacturing Company,	655 50	4 59	660 09
Massachusetts Automobile Com- pany,	6 90	13	7 03
Massachusetts School of Law, In- corporated,	17 25	09	17 34
Massachusetts Stone Company, . .	13 11	66	13 77
Mayo Contracting Company, . . .	86 25	36	86 61
Meadow Brook Farm Company, . .	43 12	32	43 44
Mechanical Co-operative Com- pany,	25 87	1 11	26 98
Mellish & Byfield Company, . . .	517 50	—	517 50
Model Laundering Company, . . .	56 92	85	57 77
Mollins Veterinary Remedy and Food Company,	6 21	—	6 21
Morrill Construction Company, . .	58 65	—	58 65
Mount Desert Granite Com- pany,	5 71	—	5 71
N. Richardson Sons Manufactur- ing Company,	73 65	55	74 20
Napier Motor Company of Amer- ica,	1,312 72	6 56	1,319 28
Navin & Kelly Company,	181 12	1 25	182 37
New England Bolt and Nut Com- pany,	750 37	5 18	755 55

	Collected on Account of Corporation Tax for 1905.	Interest.	Totals.
New England Dredging Com- pany,	\$448 50	\$35 88	\$484 38
New England Mackintosh Com- pany,	77 60	39	77 99
New Western Reduction Com- pany,	22 50	81	23 31
Newman the Shoeman, Incorpo- rated,	31 05	1 36	32 41
News Publishing Company of Marlboro,	12 26	—	12 26
Nichols-Magee Construction Company,	345 00	—	345 00
Noyes & Dewar Company, . . .	103 50	80	104 30
Oakbirch Park Corporation, . .	30 22	60	30 82
Old Colony Seam-Face Granite Company,	7 07	10	7 17
Patrick Gillon Company, . . .	259 26	86	260 12
Paul N. Raymond Company, . .	43 61	—	43 61
Peabody Candy Company, . . .	180 07	12 42	192 49
People's Coal, Ice and Lumber Company,	345 00	5 17	350 17
People's Combination Clothing Company,	258 75	3 27	262 02
People's Ice Company of Worces- ter,	68 48	3 15	71 63
Pierrepont Mills Corporation, .	69 00	1 02	70 02
Prince Medicine Company, . . .	30 39	1 52	31 91
Prudential Corporation, . . .	17 25	74	17 99
Quincy Market Gardening Com- pany,	31 05	1 86	32 91
R. L. Cleveland Company, . . .	72 45	15	72 60
R. L. Perry Company,	258 75	1 68	260 43
Rosary Floral Company,	8 62	—	8 62
S. Armstrong Company,	51 75	21	51 96
Shady Hill Nursery Company, .	431 25	12 65	443 90
Silas Pierce & Co., Limited, . .	1,807 48	32 53	1,840 01
Simons Shoe Company,	38 98	—	38 98
Small, Maynard & Co., Incorpo- rated,	172 50	1 10	173 60
Sovereigns Co-operative Associa- tion of Webster, Mass., . . .	32 94	—	32 94
Spatula Publishing Company, . .	87 97	50	88 47
Standard Lumber Company, . . .	51 75	1 45	53 20
Stephen Jennings Company, . . .	35 36	53	35 89
Suffolk Supply Company,	30 17	30	30 47
Svea Construction Company, . .	32 77	34	33 11
Talbot Chemical Company, . . .	20 70	39	21 09
Taunton Evening News,	58 65	1 35	60 00
Thomas Stone Boat Building Company,	63 30	66	63 96

	Collected on Account of Corporation Tax for 1905.	Interest.	Totals.
Thurston Manufacturing Com- pany,	\$17 25	\$0 15	\$17 40
Torkelson Manufacturing Com- pany,	217 24	5 36	222 60
Union Brick and Machine Com- pany,	5 17	—	5 17
United Die Block Company, . .	11 38	—	11 38
United States Credit Company, .	43 12	1 88	45 00
United States Security Company,	87 11	87	87 98
United States Translucent Com- pany,	5 17	—	5 17
Up-to-Date Manufacturing Com- pany,	20 70	—	20 70
Vego Company,	112 12	48	112 60
W. F. Plummer Drug Company,	172 50	86	173 36
W. S. Fiander Company, . . .	29 32	34	29 66
Waltham Mercantile Company, .	20 70	—	20 70
Warren, Brookfield & Spencer Street Railway Company, . .	702 07	6 55	708 62
Warren Steam Pump Company, .	1,238 86	8 46	1,247 32
Westhampton Water Company, .	8 62	—	8 62
Wm. Bourne & Son Piano Com- pany,	136 05	75	136 80
William S. Hills Company, . .	675 02	3 49	678 51
Wm. T. Bonner Company, . . .	163 28	5 17	168 45
William T. True Company, . .	18 19	14	18 33
Worcester Sanitarium Company,	32 60	75	33 35
Worcester Transcendent Light Company,	103 50	72	104 22
Worcester Wood and Lumber Company,	11 21	09	11 30
	\$35,290 26	\$378 49	\$35,668 75

MISCELLANEOUS COLLECTIONS.

A. Klipstein & Co., penalty for failure to file on time cor- poration return,	\$50 00
A. N. Greenwood Oil Company, penalty for failure to file on time corporation return,	10 00
Acme Thread Works, penalty for failure to file on time corporation return,	15 00
Ætna Securities Company, penalty for failure to file on time corporation return,	25 00
Agawam, Town of, board of paupers at State Hospital, .	69 37
Aid-Ant Remedy Company, penalty for failure to file on time corporation return,	25 00

Airified-Gas Heating and Power Company, penalty for failure to file on time corporation return,	\$50 00
Aldrich Manufacturing Company, penalty for failure to file on time corporation return,	50 00
Allan Clark & Sons Corporation, penalty for failure to file on time corporation return,	50 00
Allen & Fox Express Company, penalty for failure to file on time corporation return,	50 00
Allen School of West Newton, The, penalty for failure to file on time corporation return,	12 50
Ambler & Hobart Company, The, penalty for failure to file on time corporation return,	25 00
American Automatic Feed Water Regulator Company, penalty for failure to file on time corporation return,	15 00
American Bridge and Structural Preserving Company, penalty for failure to file on time corporation return,	50 00
American Citizen Company, penalty for failure to file on time corporation return,	40 00
American Cotton Yarn Company, penalty for failure to file on time corporation return,	5 00
American Department Store Company, penalty for failure to file on time corporation return,	25 00
American Machine Manufacturing Company, penalty for failure to file on time corporation return,	20 00
American Mezzo Tint Company, penalty for failure to file on time corporation return,	25 00
American Mica Company, penalty for failure to file on time corporation return,	5 00
American Mosaic Company, penalty for failure to file on time corporation return,	5 00
American Oriental Rug Company, The, penalty for failure to file on time corporation return,	15 00
American Promoting and Trustee Company, penalty for failure to file on time corporation return,	50 00
Annals Publishing Company, penalty for failure to file on time corporation return,	25 00
Anthony Peters Manufacturing Company, corporation tax, 1905,	169 46
Arthur Treat Company, penalty for failure to file on time corporation return,	25 00
Associated Dealers Credit Bureau, penalty for failure to file on time corporation return,	15 00
Athol, Town of, board of paupers at State Hospital,	10 40
Attleborough Manufacturing Company, penalty for failure to file on time corporation return,	50 00
Atwood Preserving Company, penalty for failure to file on time corporation return,	15 00

Automobile Sales Company, The, penalty for failure to file on time corporation return,	\$50 00
Avery L. Rand Company, penalty for failure to file on time corporation return,	25 00
Avon Woolen Mills Company, penalty for failure to file on time corporation return,	50 00
Ayer Electric Light Company, Gas and Electric Light Commissioners' tax,	6 19
B. & E. Corporation, The, penalty for failure to file on time corporation return,	25 00
Baker, Bois & Watson Company, penalty for failure to file on time corporation return,	5 00
Ball Bearing Company, penalty for failure to file on time corporation return,	10 00
Barthel Blow Lamp Company, penalty for failure to file on time corporation return,	15 00
Bay State Distilling Company, penalty for failure to file on time corporation return,	10 00
Bay State Shoe and Leather Company, penalty for failure to file on time corporation return,	25 00
Beacon Electric Company, penalty for failure to file on time corporation return,	5 00
Bear Creek Oil Company, penalty for failure to file on time corporation return,	25 00
Belmont Coal Company, penalty for failure to file on time corporation return,	70 00
Belvidere Woolen Manufacturing Company, penalty for failure to file on time corporation return,	45 00
Bemis Car Truck Company, penalty for failure to file on time corporation return,	50 00
Bemis Mills, penalty for failure to file on time corporation return,	50 00
Best Baking Company, penalty for failure to file on time corporation return,	10 00
Beverly Manufacturing Company, penalty for failure to file on time corporation return,	50 00
Beverly Printing Company, penalty for failure to file on time corporation return,	10 00
Blake & Knowles Steam Pump Works, penalty for failure to file on time corporation return,	20 00
Block Plant Electric Light Company, penalty for failure to file gas return on time,	10 00
Bloomberg Brothers Company, Incorporated, penalty for failure to file on time corporation return,	25 00
Borden & Remington Company, penalty for failure to file on time corporation return,	25 00

Borelli Silk Company, penalty for failure to file on time corporation return,	\$15 00
Boston & Haverhill Despatch Company, The, penalty for failure to file on time corporation return,	75 00
Boston Advertising Company, penalty for failure to file on time corporation return,	25 00
Boston Advocate Company, penalty for failure to file on time corporation return,	10 00
Boston Beef Company, penalty for failure to file on time corporation return,	10 00
Boston Blower Company, The, penalty for failure to file on time corporation return,	100 00
Boston, City of, cost of construction in lowering grade of Bowdoin Street,	60,765 20
Boston Cornice and Skylight Company, penalty for failure to file on time corporation return,	25 00
Boston Cycle and Sundry Company, penalty for failure to file on time corporation return,	15 00
Boston Leather Trimming Company, penalty for failure to file on time corporation return,	25 00
Boston Pier or the Long Wharf, Proprietors of, penalty for failure to file on time corporation return,	40 00
Bourn-Hadley Company, penalty for failure to file on time corporation return,	40 00
Bovox Company, penalty for failure to file on time corporation return,	100 00
Brigham Woolen Company, Incorporated, penalty for failure to file on time corporation return,	25 00
Brockton Beef Company, penalty for failure to file on time corporation return,	35 00
Brockton Gas Light Company, penalty for failure to furnish gas of standard quality,	100 00
Brookside Worsted Mills, penalty for failure to file on time corporation return,	50 00
Bunker Hill Carriage Company, penalty for failure to file on time corporation return,	50 00
Burke & Co., Incorporated, penalty for failure to file on time corporation return,	50 00
C. H. Eden Company, penalty for failure to file on time corporation return,	50 00
C. L. York Company, penalty for failure to file on time corporation return,	40 00
C. S. Cummings Company, penalty for failure to file on time corporation return,	10 00
Cahill Manufacturing Company, penalty for failure to file on time corporation return,	10 00

Cande, Frank H., <i>et al.</i> , claim on bond of Chas. W. Fuller, sheriff of Berkshire County,	\$1,654 52
Cape Light, Heat and Power Company, penalty for failure to file on time gas return,	25 00
Carbondale Machine Company, penalty for failure to file on time corporation return,	50 00
Carrabassett Mineral Spring Water Company, penalty for failure to file on time corporation return,	50 00
Cedar Street Grocery Company, penalty for failure to file on time corporation return,	25 00
Chandler Machine Company, penalty for failure to file on time corporation return,	35 00
Charles A. Snow Company, penalty for failure to file on time corporation return,	35 00
Charlestown Gas and Electric Company, penalty for supplying poor gas,	100 00
Chelmsford Foundry Company, penalty for failure to file on time corporation return,	50 00
Cheshire, Town of, board of Harry T. Phillips at State Farm,	328 80
Chester Manufacturing Company, penalty for failure to file on time corporation return,	25 00
Chicopee Gas Light Company, penalty for failure to file on time gas return,	10 00
Child Acme Cutter and Press Company, The, penalty for failure to file on time corporation return,	25 00
Clark Publishing Company, penalty for failure to file on time corporation return,	35 00
Clifton Nail and Supply Company, The, penalty for failure to file on time corporation return,	50 00
Coburn Barnes Company, The, penalty for failure to file on time corporation return,	25 00
Codman, Edmund D., <i>et al.</i> , tide water displaced at Lovejoy's wharf, Charlestown,	1,200 00
Cohannet Silver Company, penalty for failure to file on time corporation return,	40 00
Cole Church Organ Company, penalty for failure to file on time corporation return,	25 00
Colonial Steel Company, penalty for failure to file on time corporation return,	100 00
Concord School Company, penalty for failure to file on time corporation return,	25 00
Consolidated Cranberry Company, penalty for failure to file on time corporation return,	10 00
Consolidated Dental Manufacturing Company, penalty for failure to file on time corporation return,	200 00

Contractors Machinery Rental and Transportation Company, penalty for failure to file on time corporation return,	\$50 00
Cooper, Esau, for board at Worcester Insane Hospital, .	1,250 00
Coots School of Elocution and Dramatic Art, Incorporated, penalty for failure to file on time corporation return, .	5 00
Cornelius Callahan Company, The, penalty for failure to file on time corporation return,	25 00
Corono Kid Company, penalty for failure to file on time corporation return,	25 00
Corporation Security Company, penalty for failure to file on time corporation return,	50 00
Crawford Printing Company, The, penalty for failure to file on time corporation return,	10 00
Crocker Drug Company, penalty for failure to file on time corporation return,	10 00
Crown Motor Car Company, penalty for failure to file on time corporation return,	35 00
D. F. O'Connell Company, penalty for failure to file on time corporation return,	20 00
D'Arcy & Sons Company, penalty for failure to file on time corporation return,	25 00
Dalton-Ingersoll Manufacturing Company, penalty for failure to file on time corporation return,	15 00
Dana Confectionery Company, penalty for failure to file on time corporation return,	25 00
Daniel Gunn & Co., Incorporated, penalty for failure to file on time corporation return,	25 00
Dartmouth, Town of, board of Clarissa Ayers at Taunton Insane Hospital, and of Clara N. Gifford, William A. Jackson and Thomas F. Bailey at Medfield Insane Asylum,	467 68
Davis & Dudley Ice Cream Company, penalty for failure to file on time corporation return,	30 00
Davis Electric Manufacturing Company, penalty for failure to file on time corporation return,	50 00
Davis Ice Cream Company, penalty for failure to file on time corporation return,	25 00
Dedham & Hyde Park Gas and Electric Light Company, penalty for failure to file gas return on time,	15 00
Dodge Advertising Agency, Incorporated, penalty for failure to file on time corporation return,	25 00
Dodge Lubricator Company, penalty for failure to file on time corporation return,	15 00
Dover, Town of, board of Carl F. Souther at Hospital for Epileptics,	118 86

Draper Publishing Company, penalty for failure to file on time corporation return,	\$10 00
Dr. Weinstein's Medical Offices, Incorporated, penalty for failure to file on time corporation return,	25 00
Dupuis Manufacturing Company, penalty for failure to file on time corporation return,	25 00
E. & R. Laundry Company, The, penalty for failure to file on time corporation return,	50 00
E. C. Tarr Company, penalty for failure to file on time corporation return,	25 00
E. H. Mahoney Chair Company, penalty for failure to file on time corporation return,	25 00
E. H. Saxton Company, penalty for failure to file on time corporation return,	25 00
E. L. Grimes Company, penalty for failure to file on time corporation return,	25 00
E. T. Ricker Shoe Company, penalty for failure to file on time corporation return,	10 00
E. W. Lynch Furniture Company, penalty for failure to file on time corporation return,	50 00
East Boston Gas Company, penalty for failure to file gas return on time,	5 00
East Cambridge Five Cent Savings Bank, unclaimed deposit deposited by judge of probate,	90 00
Eastern Chemical Company, penalty for failure to file on time corporation return,	25 00
Eastern Terra Cotta Brick and Tile Company, penalty for failure to file on time corporation return,	25 00
Ehrman Manufacturing Company, penalty for failure to file on time corporation return,	25 00
Electric Maintenance Company, penalty for failure to file on time corporation return,	15 00
Electric Textile Machinery Company, penalty for failure to file on time corporation return,	10 00
Electrical Advertising Company, penalty for failure to file on time corporation return,	10 00
Elektron Manufacturing Company, penalty for failure to file on time corporation return,	50 00
Erickson Electric Equipment Company, penalty for failure to file on time corporation return,	10 00
Estes Mills, penalty for failure to file on time corporation return,	75 00
Fall River Bottlers' Association, penalty for failure to file on time corporation return,	50 00
Fall River Cold Storage Company, penalty for failure to file on time corporation return,	10 00

Fall River Granite Company, penalty for failure to file on time corporation return,	\$25 00
Federal Clay Manufacturing Company, penalty for failure to file on time corporation return,	50 00
Felz-Goodman Company, The, penalty for failure to file on time corporation return,	20 00
Fisher-Churchill Company, The, penalty for failure to file on time corporation return,	15 00
Foster Bogs Company, penalty for failure to file on time corporation return,	30 00
Foster Rubber Company, penalty for failure to file on time corporation return,	100 00
Fowle's Arlington Mills, penalty for failure to file on time corporation return,	10 00
Framingham Hotel Company, The, penalty for failure to file on time corporation return,	40 00
Framingham, Town of, board of Arthur M. Sanger and James F. Fitzgibbon at Foxborough State Hospital, .	34 36
Francis Fastener Company, penalty for failure to file on time corporation return,	25 00
Franklin, Town of, board of Howard J. Folger at Foxborough State Hospital,	60 82
Fred T. Ley & Co., Incorporated, penalty for failure to file on time corporation return,	25 00
Frye & Crawford Drug Company, The, penalty for failure to file on time corporation return,	10 00
Gallagher & Munro Company, penalty for failure to file on time corporation return,	25 00
Garden City Shoe Company, penalty for failure to file on time corporation return,	20 00
Gardner Egg Carrier Company, penalty for failure to file on time corporation return,	25 00
Gardner Gas, Fuel and Light Company, Gas and Electric Light Commissioners' tax,	11 38
Gardner Gas, Fuel and Light Company, penalty for failure to file on time gas return,	5 00
Gardner Gas, Fuel and Light Company, penalty for failure to furnish gas of standard quality,	100 00
Gardner Theatre Company, penalty for failure to file on time corporation return,	25 00
Gately, Mary M., guardian, tide water displaced in South Bay,	950 00
Gay Head Fire Brick Company, penalty for failure to file on time corporation returns,	50 00
Geisel Automobile Company, penalty for failure to file on time corporation return,	50 00

General De-Greasing Company, penalty for failure to file on time corporation return,	\$25 00
General Screw Machine Company, penalty for failure to file on time corporation return,	25 00
George E. Marsh Company, penalty for failure to file on time corporation return,	100 00
George H. Wood Company, penalty for failure to file on time corporation return,	125 00
Goldena Manufacturing Company, penalty for failure to file on time corporation return,	40 00
Good Springs Smelting and Developing Company, The, penalty for failure to file on time corporation return,	10 00
Great Barrington, Town of, board of Luther B. Brusie at Foxborough State Hospital,	99 22
Great Barrington, Town of, board of Dennis E. Broderick at Hospital for Dipsomaniacs,	43 18
Great Barrington, Town of, board of John Lewis at Northampton Insane Hospital,	76 61
Great Island Land and Improvement Company, penalty for failure to file on time corporation return,	100 00
Greenfield Recorder Company, The, penalty for failure to file on time corporation return,	10 00
Gutta Percha and Rubber Manufacturing Company, penalty for failure to file on time corporation return,	100 00
H. E. Webster Company, penalty for failure to file on time corporation return,	25 00
H. F. Ross Company, penalty for failure to file on time corporation return,	15 00
H. W. Dunning & Co., Incorporated, penalty for failure to file on time corporation return,	25 00
Hackett Brothers Company, penalty for failure to file on time corporation return,	10 00
Hampden Corundum Wheel Company, claim of Northampton State Hospital,	269 40
Harrington's Auto Station No. 1, penalty for failure to file on time corporation return,	15 00
Harrington Press, The, penalty for failure to file on time corporation return,	25 00
Harvey & Gage Amusement Company, penalty for failure to file on time corporation return,	25 00
Hatch Accumulator Company, penalty for failure to file on time corporation return,	50 00
Haverhill Gas Light Company, penalty for failure to file on time corporation return,	200 00
Haverhill Gas Securities Company, penalty for failure to file on time corporation return,	25 00

Hayes Manufacturing Company, penalty for failure to file on time corporation return,	\$50 00
Hayward & Litch Express Company, penalty for failure to file on time corporation return,	5 00
Help Yourself School, Incorporated, penalty for failure to file on time corporation return,	10 00
Henry M. Peyser Company, penalty for failure to file on time corporation return,	25 00
Henry Wood's Sons Company, penalty for failure to file on time corporation return,	50 00
Higgins & Gifford Boat Manufacturing Company, penalty for failure to file on time corporation return,	50 00
Hill & Bouvé, board of Mary E. Davis at Westborough Insane Hospital,	200 00
Hingston Safety Envelope Company, penalty for failure to file on time corporation return,	5 00
Holden's Stable, penalty for failure to file corporation return,	10 00
Holmes Market Company, The, penalty for failure to file on time corporation return,	25 00
Hooper, Lewis & Co., penalty for failure to file on time corporation return,	200 00
Horace K. Turner Corporation, penalty for failure to file on time corporation return,	35 00
Horse Neck Beach Street Railway Company, corporation tax, 1904,	401 96
Ideal Manufacturing Company, penalty for failure to file on time corporation return,	50 00
Indestructible Fence Post Company, The, penalty for failure to file on time corporation return,	50 00
Inheritance tax and interest from various executors and administrators in Suffolk County,	2,827 62
International Automobile and Vehicle Tire Company, penalty for failure to file first papers,	90 00
International Royal Phone Company, penalty for failure to file on time corporation return,	25 00
Ipswich, Town of, board of Lothrop H. Hoggshall at Danvers Insane Hospital,	45 04
Ipswich, Town of, board of Sarah E. Smith and Maria Royal at Danvers Insane Hospital,	65 47
Ipswich, Town of, board of Sarah Adams at Danvers Insane Hospital,	72 43
Ipswich, Town of, board of Sarah E. Smith and Hiram Parlee at Danvers Insane Hospital,	49 68
J. B. Cook Piano Company, penalty for failure to file on time corporation return,	25 00

J. C. Cowles Company, penalty for failure to file on time corporation return,	\$5 00
J. H. Butler Lumber Company, penalty for failure to file on time corporation returns,	65 00
J. H. Dalton Company, penalty for failure to file on time corporation return,	25 00
J. L. Hammett Company, penalty for failure to file on time corporation return,	10 00
J. W. Jordan Company, penalty for failure to file on time corporation return,	35 00
Jackson Patent Shell Roll Corporation, The, penalty for failure to file on time corporation return,	25 00
Jacobs & Sons Company, account corporation tax, 1904,	5 00
Jamaica Printing Company, penalty for failure to file on time corporation returns,	15 00
James & Abbott Company, penalty for failure to file on time corporation return,	25 00
Jenkins-Phipps Company, penalty for failure to file on time corporation return,	10 00
John Boyd Company, penalty for failure to file on time corporation return,	25 00
John Foster Company, penalty for failure to file on time corporation return,	30 00
Johnston Lumber Company, penalty for failure to file on time corporation return,	25 00
Jordan Paper Company, penalty for failure to file on time corporation return,	25 00
Joseph Ross Corporation, penalty for failure to file on time corporation return,	25 00
Josiah Webb & Co., Limited, penalty for failure to file on time corporation return,	20 00
Karnak Chemical Company, penalty for failure to file on time corporation return,	10 00
Kendall Building Company, penalty for failure to file on time corporation return,	30 00
Kilham, Oliver F., reimbursement for breaking up of wrecked schooner by Harbor and Land Commissioners,	225 00
Kneil Coal Company, penalty for failure to file on time corporation return,	10 00
Kress Brothers Carriage Company, penalty for failure to file on time corporation return,	25 00
L. L. Brown Paper Company, penalty for failure to file on time corporation return,	50 00
Lamb Eye Shield Company, penalty for failure to file on time corporation return,	25 00

Larsson Whip Company, penalty for failure to file on time corporation return,	\$25 00
Lawrence, Geo. P., <i>et al.</i> , claim on bond of Chas. W. Fuller, sheriff of Berkshire County,	4,622 78
Lawrence Produce Company, The, penalty for failure to file on time corporation return,	4 00
Leicester Polar Spring Company, penalty for failure to file on time corporation return,	25 00
Leominster, Town of, board of paupers at State Hospital,	23 77
Lever Suspension Brake Company, penalty for failure to file on time corporation return,	50 00
Lincoln-Littlefield Hat Company, penalty for failure to file on time corporation return,	10 00
Lincoln, Town of, board of paupers at State Hospital,	66 97
Linscott Motor Company, penalty for failure to file on time corporation return,	10 00
Lou Dillon Veterinary Remedy Company, penalty for failure to file on time corporation return,	40 00
Lowell & Fitchburg Electric Company, penalty for failure to file on time corporation return,	10 00
Lowell Five Cents Savings Bank, unclaimed deposit deposited by judge of probate,	670 71
Lundin Steel Casting Company, The, penalty for failure to file on time corporation return,	40 00
Lynn Re-Toe Last Company, penalty for failure to file on time corporation return,	25 00
Lynn Shoe Company, penalty for failure to file on time corporation return,	25 00
Lynn Shoe Manufacturers Association, Incorporated, penalty for failure to file on time corporation return,	25 00
M. L. Hiller & Sons, penalty for failure to file on time corporation return,	25 00
Macy, Edward J., board of Edward B. Macy at Worcester Insane Hospital,	125 00
Magic Clasp Garter Company, penalty for failure to file on time corporation return,	10 00
Malden & Melrose Gas Light Company, penalty for failure to furnish gas of standard quality,	400 00
Malteaux Company, The, penalty for failure to file on time corporation return,	35 00
Mansfield Furnace and Coal Company, penalty for failure to file on time corporation return,	50 00
Marlier Publishing Company, penalty for failure to file on time corporation return,	25 00
Martin Shoe Machinery Company, penalty for failure to file on time corporation return,	25 00

Massachusetts Loan and Guarantee Company, penalty for failure to file on time corporation return,	\$5 00
Massachusetts Stove Company, penalty for failure to file on time corporation return,	25 00
McBarron Company, penalty for failure to file on time corporation return,	50 00
McCaul Brothers Foundry Company, penalty for failure to file on time corporation return,	40 00
Meade Roofing and Cornice Company, penalty for failure to file on time corporation return,	50 00
Mercantile Law and Collection Company, penalty for failure to file on time corporation return,	10 00
Metropolitan Collections Company, penalty for failure to file on time corporation return,	25 00
Middlesex Institution for Savings, unclaimed deposits deposited by judge of probate,	1,076 83
Misses Glantzberg, Incorporated, penalty for failure to file on time corporation return,	10 00
Mollins Veterinary Remedy and Food Company, The, penalty for failure to file on time corporation return,	20 00
Monarch Clothing Company, penalty for failure to file on time corporation return,	35 00
Montague Co-operative Creamery Association, The, penalty for failure to file on time corporation return,	25 00
Montague, Town of, interest on State tax,	24 40
Morrill Leather Company, penalty for failure to file on time corporation return,	25 00
Morse International Agency, penalty for failure to file on time corporation return,	25 00
Mt. Cardigan Lumber Company, penalty for failure to file on time corporation return,	5 00
Mt. Pleasant Quarry Company, penalty for failure to file on time corporation return,	25 00
Mutual District Messenger Company of Boston, penalty for failure to file on time corporation return,	60 00
Mystic Publishing Company, The, penalty for failure to file on time corporation return,	25 00
Nantucket Central Railroad, Railroad Commissioners' tax,	2 75
National Roller Chafe Iron Company, penalty for failure to file on time corporation return,	25 00
National Wrapping Paper Company, penalty for failure to file on time corporation returns,	50 00
Nelson Manufacturing Company, penalty for failure to file on time corporation return,	10 00
Nesmith Shoe Company, penalty for failure to file on time corporation return,	100 00

New Bedford Extractor Company, penalty for failure to file on time corporation return,	\$50 00
New Can Company, The, penalty for failure to file on time corporation return,	10 00
New England Adamant Company, penalty for failure to file on time corporation return,	25 00
New England & Savannah Steamship Company, The, penalty for failure to file on time corporation return,	20 00
New England Comb Company, Incorporated, penalty for failure to file on time corporation return,	25 00
New England Granite Company, penalty for failure to file on time corporation return,	100 00
New England Hen Nest Manufacturing Company, penalty for failure to file on time corporation return,	25 00
New England Mineral Company, The, penalty for failure to file on time corporation return,	25 00
New Magnolia Hotel Company, penalty for failure to file on time corporation return,	25 00
New Marshall Engine Company, The, penalty for failure to file on time corporation return,	50 00
New Massachusetts Loan Company, Limited, penalty for failure to file on time corporation return,	50 00
Newburyport, City of, board of Margaret Hale Knight at Westborough Insane Hospital,	327 17
Newburyport Gas and Electric Company, penalty for failure to furnish gas of standard quality,	100 00
Newman, George W., claim for board of Rose E. Newman at Westborough Insane Hospital,	13 00
Norfolk Blanket Cleansing Company, penalty for failure to file on time corporation return,	25 00
Norwell, Town of, board of Bridget Shea at State Almshouse,	36 40
Norwood Engineering Company, penalty for failure to file on time corporation return,	25 00
O. P. Blomquist Company, The, penalty for failure to file on time corporation return,	35 00
Old Colony Press, penalty for failure to file on time corporation return,	25 00
P. Creedon Company, penalty for failure to file on time corporation return,	25 00
P. Garvin, Incorporated, penalty for failure to file on time corporation return,	25 00
Page Electric Company, penalty for failure to file on time corporation return,	25 00
Page Motor Vehicle Company, The, penalty for failure to file on time corporation return,	15 00

Page Storms Drop Forge Company, penalty for failure to file on time corporation return,	\$10 00
Parmenter & Polsey Fertilizer Company, penalty for failure to file on time corporation return,	25 00
Parsons, Henry, for machinery sold by Westborough Insane Hospital,	200 00
Parsons Machinery Company, penalty for failure to file on time corporation return,	50 00
Parsons Manufacturing Company, penalty for failure to file on time corporation return,	15 00
Paymaster Mining Company, penalty for failure to file on time corporation return,	50 00
Peabody Candy Company, penalty for failure to file on time corporation return,	25 00
Peabody Granite Company, penalty for failure to file on time corporation return,	25 00
People's Coal, Ice and Lumber Company, penalty for failure to file on time corporation return,	20 00
People's Gas and Electric Company, penalty for failure to file on time gas return,	25 00
Peptett Dyspepsia Cure Company, penalty for failure to file on time corporation return,	15 00
Phillips Flushing Tank Company, penalty for failure to file on time corporation return,	50 00
Phillipston Trap Rock Company, penalty for failure to file on time corporation returns,	50 00
Pierce, Grace A., estate of, inheritance tax and interest on legacy of \$500 to collateral heirs,	88 00
Pierson Pharmacy Company, The, penalty for failure to file on time corporation return,	10 00
Pilgrim Foundry Company, penalty for failure to file on time corporation returns,	50 00
Poland Paper Company, penalty for failure to file on time corporation return,	10 00
Porter Livery Company, penalty for failure to file on time corporation return,	25 00
Prentiss Tool and Supply Company, penalty for failure to file on time corporation return,	25 00
Provincetown, Town of, board of Patrick McCarthy at Foxborough State Hospital,	36 68
Public Stock and Grain Company, penalty for failure to file on time corporation return,	10 00
Puritan Construction Company, penalty for failure to file on time corporation return,	25 00
Quincy Public Market Company, The, penalty for failure to file on time corporation return,	10 00

R. Farland & Sons Company, penalty for failure to file on time corporation return,	\$15 00
R. H. Smith Manufacturing Company, The, penalty for failure to file on time corporation return,	25 00
Randolph, Town of, board of Philip L. Hand at Foxborough State Hospital,	42 07
Realty Development Corporation, penalty for failure to file on time corporation return,	10 00
Reed-Underhill Company, The, penalty for failure to file on time corporation return,	25 00
Rehoboth, Town of, board of Eliza C. Pierce at Taunton Insane Hospital,	41 79
Reynolds Machine Company, penalty for failure to file on time corporation return,	50 00
Rhode Island Worsted Company, penalty for failure to file on time corporation return,	50 00
Richard French Iron Works, penalty for failure to file on time corporation return,	40 00
Rivett Dock Company, penalty for failure to file on time corporation return,	25 00
Robinson-Brockway Manufacturing Company, penalty for failure to file on time corporation return,	50 00
Roller Bar Door Closer Company, penalty for failure to file on time corporation return,	25 00
Rose Cures Company, The, penalty for failure to file on time corporation return,	25 00
Rubberhide Company, penalty for failure to file on time corporation return,	25 00
S. D. Grossman Company, penalty for failure to file on time corporation return,	25 00
Salem Press Company, The, penalty for failure to file on time corporation return,	25 00
Sanitary Plumbing Company, The, penalty for failure to file on time corporation return,	10 00
Schipper Brothers Coal Mining Company, Incorporated, penalty for failure to file on time corporation return,	50 00
Scully, John T., tide-water displacement in Charles River,	660 00
Sharon, Town of, board of George F. McMillan at Foxborough State Hospital,	54 33
Sheldon Brothers Company, penalty for failure to file on time corporation return,	25 00
Simmons, John, estate of, board at the State Hospital at Tewksbury,	39 20
Simms & Co., Incorporated, penalty for failure to file on time corporation return,	15 00

Skalon Whip Company, The, penalty for failure to file on time corporation return,	\$25 00
Small, Maynard & Co., Incorporated, penalty for failure to file on time corporation return,	25 00
Smith Brothers Manufacturing Company, penalty for failure to file on time corporation return,	25 00
Smith Premier Typewriter Company, penalty for failure to file on time corporation return,	100 00
Smith, Reuben John, estate escheat to Commonwealth, .	1,303 00
South Shore Grain Company, penalty for failure to file on time corporation return,	25 00
Springfield Co-operative Milk Association, The, penalty for failure to file on time corporation return,	25 00
Springfield Gas Light Company, penalty for failure to furnish gas of standard quality,	400 00
Springfield Steam Power Company, penalty for failure to file on time corporation return,	50 00
Standard Butter Company, penalty for failure to file on time corporation return,	30 00
Standard Chemical Company, penalty for failure to file on time corporation return,	25 00
Standard Indicator Company, penalty for failure to file on time corporation return,	50 00
Standard Light Manufacturing Company, penalty for failure to file on time corporation return,	10 00
Stanley Instrument Company, penalty for failure to file on time corporation return,	25 00
Staso Company, penalty for failure to file on time corporation return,	50 00
Stetson Press, Incorporated, The, penalty for failure to file on time corporation return,	25 00
Stirling Mills, penalty for failure to file on time corporation return,	50 00
Stone Express Company, penalty for failure to file on time corporation return,	10 00
Stoneville Company, penalty for failure to file on time corporation return,	50 00
Stopford & Dodge Company, penalty for failure to file on time corporation return,	15 00
Suffolk Co-Press, The, penalty for failure to file on time corporation return,	235 00
Suspension Transportation Company, penalty for failure to file on time corporation return,	15 00
Suttons Mills, penalty for failure to file on time corporation return,	25 00
Swampscott Gelatine Company, penalty for failure to file on time corporation return,	35 00

Swithin Brothers Granite Company, penalty for failure to file on time corporation return,	\$50 00
T. Frank Nightingale Company, The, penalty for failure to file on time corporation return,	35 00
Taunton Base Ball Association, The, penalty for failure to file on time corporation return,	15 00
Thomas O'Callaghan Company, penalty for failure to file on time corporation return,	200 00
Thomas J. Young Company, penalty for failure to file on time corporation return,	10 00
Three Pelloids Company, The, penalty for failure to file on time corporation return,	5 00
Tide Water Broken Stone Company, penalty for failure to file on time corporation return,	10 00
Trimount Rotary Power Company, penalty for failure to file on time corporation return,	25 00
Tucker Corporation, The, penalty for failure to file on time corporation return,	15 00
Turners Falls Lumber Company, penalty for failure to file on time corporation return,	25 00
Twentieth Century Amusement Company, The, penalty for failure to file on time corporation returns,	50 00
Tyringham, Town of, board of George L. Bosworth at Foxborough State Hospital,	103 07
U. S. Mill Supply Company, brooms furnished by Foxborough State Hospital,	412 50
Union Construction Company, penalty for failure to file on time corporation return,	35 00
Union Credit Company, penalty for failure to file on time corporation return,	15 00
Union Desk Company, penalty for failure to file on time corporation return,	20 00
Union Investment Company, penalty for failure to file on time corporation return,	10 00
Union Tool Company, penalty for failure to file on time corporation return,	50 00
United States Appraisal Company, penalty for failure to file on time corporation return,	25 00
United Supply and Machinery Company, penalty for failure to file on time corporation return,	50 00
University Cut Glass Company, The, penalty for failure to file on time corporation return,	10 00
Utah Apex Mining Company, penalty for failure to file on time corporation return,	50 00
Verac Motor Car Company, penalty for failure to file on time corporation return,	5 00

Vista Hermosa Company, The, penalty for failure to file on time corporation return,	\$10 00
Vocalion Organ Company, penalty for failure to file on time corporation return,	100 00
Vose Manufacturing Company, penalty for failure to file on time corporation return,	5 00
W. F. Plummer Drug Company, penalty for failure to file on time corporation return,	45 00
W. Kniver Coal Company, penalty for failure to file on time corporation return,	25 00
Wachusett Mills, penalty for failure to file on time corporation return,	50 00
Wakefield Clothing Company, The, penalty for failure to file on time corporation return,	35 00
Wakefield Manufacturing Company, The, penalty for failure to file on time corporation return,	30 00
Walker Extract Company, penalty for failure to file on time corporation return,	20 00
Walker Ice Company, claim for cost of repairs on State highway,	100 00
Waltham Co-operative Furniture Company, penalty for failure to file on time corporation return,	25 00
Waquoit Herring River Company, penalty for failure to file on time corporation return,	35 00
Warner Motor Company, penalty for failure to file on time corporation return,	10 00
Warren, Brookfield & Spencer Street Railway Company, Railroad Commissioners' tax,	40 40
Watertown, Town of, board of John Gibbons at Hospital for Dipsomaniacs,	192 68
Watson Shoe Company, penalty for failure to file on time corporation return,	35 00
Weber Leather Company, penalty for failure to file on time corporation return,	50 00
Webster, Town of, board of Alonzo W. Richards and Jacob Stoll at Worcester Insane Hospital, and of Ann Powers at State Almshouse,	188 75
Webster, Town of, board of Mattie A. Dodge and Constantine Malinonski at Worcester Insane Hospital,	58 03
Webster, Town of, board of Stephen Hall at Hospital for Dipsomaniacs, and of Ann Powers at State Almshouse,	140 34
Webster, Town of, board of Daniel C. Morrissey at State Farm,	73 60
Webster, Town of, board of Mary J. Anderson at Worcester Insane Hospital, and of Ann Powers at State Almshouse,	75 40

Webster, Town of, board of Charles Roedelbroom at Hospital for Dipsomaniacs, and of Ann Powers at State Almshouse,	\$83 23
Webster, Town of, board of Arthur Bellend at Worcester Insane Hospital,	52 93
Webster, Town of, board of Ann Powers at the State Hospital at Tewksbury,	183 20
Westfield, Town of, board of George T. Adkins at Northampton Insane Hospital,	10 21
Westfield, Town of, board of Langdon C. Kellogg and James F. Noonan at Northampton Insane Hospital,	48 28
Westfield, Town of, board of Dennis Coleman at State Farm and Northampton Insane Hospital,	184 76
Westfield, Town of, board of Allison W. Gibbs at Hospital for Epileptics, and of Dennis Coleman at State Farm,	116 19
Westfield, Town of, board of Joseph Wheel at State Farm,	52 40
White-Dunham Shoe Company, penalty for failure to file on time corporation return,	50 00
Whitin Machine Works, penalty for failure to file on time corporation return,	15 00
Williams & Everett Company, penalty for failure to file on time corporation return,	25 00
Williamstown Press Company, penalty for failure to file on time corporation return,	25 00
Williamstown, Town of, board of Luther O. Lincoln at Northampton Insane Hospital and of Edith L. M. McDonald at Epileptic School,	88 68
Wilson Building Moving Company, penalty for failure to file on time corporation return,	25 00
Winchell Company, penalty for failure to file on time corporation return,	50 00
Winchendon Auto Transit Company, penalty for failure to file on time corporation return,	25 00
Wm. J. Perry Company, penalty for failure to file on time corporation return,	25 00
Worcester Cold Storage and Warehouse Company, penalty for failure to file on time corporation return,	10 00
Woronoco Heating and Plumbing Company, The, penalty for failure to file on time corporation return,	10 00
Xylite Lubricating Company, penalty for failure to file on time corporation return,	15 00
Ye Quainte Companye, penalty for failure to file on time corporation return,	10 00

 \$96,363 04

EXTRADITION AND INTERSTATE RENDITION.

The following applications for requisitions for fugitives from justice have been referred by His Excellency the Governor to this department during the year ending Dec. 31, 1906, for examination and report thereon:—

Date of Reference.	State or Country upon whose Executive Requisition was made.	Name of Fugitive.	Crime charged.	Venue of Prosecution.	Report.
1906.					
Jan. 5,	New York,	Charles Exleben, <i>alias</i> ,	Larceny,	Bristol, .	Lawful and in proper form.
Jan. 5,	Illinois, .	John Dew and Louis S. M. Hood,	Larceny,	Suffolk, .	Lawful and in proper form.
Jan. 17,	New York,	Leon Mixon,	Manslaughter,	Essex, .	Lawful and in proper form.
Jan. 26,	New York,	William C. Morrissey,	Larceny,	Suffolk, .	Lawful and in proper form.
Feb. 2,	New York,	Frank Cirbarowski,	Attempt to extort money,	Worcester, .	Lawful and in proper form.
Feb. 6,	New York,	Frank Marlen,	Larceny,	Middlesex, .	Lawful and in proper form.
Feb. 8,	New York,	Antonio Cusafulli,	Receiving deposit of money,	Suffolk, .	Lawful and in proper form.
Feb. 8,	New York,	Charles Howard, <i>alias</i> ,	Breaking and entering,	Suffolk, .	Lawful and in proper form.
Feb. 12,	New York,	Henry Irving and Lillian Irving,	Larceny,	Middlesex, .	Lawful and in proper form.
Feb. 16,	Ohio, .	Charles G. Corrao,	Larceny,	Suffolk, .	Lawful and in proper form.
Feb. 27,	New York,	May Howard, <i>alias</i> ,	Aiding prisoner to escape,	Suffolk, .	Lawful and in proper form.
March 9,	Colorado,	Bella E. Fenwick,	Kidnapping,	Middlesex, .	Lawful and in proper form.
March 12,	New York,	Morris Rentner,	Larceny,	Suffolk, .	Lawful and in proper form.

March 19,	Illinois,	.	Joseph Freed,	.	.	.	Recovering stolen property,	.	Suffolk,	.	Lawful and in proper form.
March 20,	Pennsylvania,	.	Alexander Cruikshank,	.	.	.	Larceny,	.	Norfolk,	.	Lawful and in proper form.
March 31,	New York,	.	Florence Elsie A. Earle,	.	.	.	Larceny from a building,	.	Middlesex,	.	Lawful and in proper form.
April 11,	New York,	.	Clark Laudifier,	.	.	.	Stealing,	.	Hampden,	.	Lawful and in proper form.
April 24,	New York,	.	Pasquale Cotrone,	.	.	.	Larceny,	.	Suffolk,	.	Lawful and in proper form.
April 24,	New York,	.	Charles T. Seaverns,	.	.	.	Larceny,	.	Hampden,	.	Lawful and in proper form.
May 9,	New York,	.	Robert O. Barrows,	.	.	.	Assault,	.	Worcester,	.	Lawful and in proper form.
May 10,	New Jersey,	.	Edward Hasse,	.	.	.	Larceny,	.	Bristol,	.	Lawful and in proper form.
May 17,	New York,	.	Harold B. Anterson,	.	.	.	Larceny,	.	Suffolk,	.	Lawful and in proper form.
May 18,	California,	.	Thomas A. Blake,	.	.	.	Larceny,	.	Suffolk,	.	Lawful and in proper form.
June 1,	Ohio,	.	Frederick A. Casson,	.	.	.	Forgery and uttering,	.	Essex,	.	Lawful and in proper form.
June 8,	Rhode Island,	.	Samuel Tatz Joseph Tatz and Harry Hamilton.	.	.	.	Larceny from person,	.	Bristol,	.	Lawful and in proper form.
July 9,	New York,	.	Reuben Lawrence,	.	.	.	Forgery,	.	Suffolk,	.	Lawful and in proper form.
July 9,	New York,	.	Harry Levison,	.	.	.	Larceny,	.	Suffolk,	.	Lawful and in proper form.
July 9,	New York,	.	Sarah Johnson and John Archer,	.	.	.	Larceny and receiving stolen goods,	.	Suffolk,	.	Lawful and in proper form.
July 17,	New York,	.	Abraham Brown,	.	.	.	Forgery,	.	Suffolk,	.	Lawful and in proper form.
July 23,	New York,	.	Clarence E. Magee,	.	.	.	Breaking and entering and larceny,	.	Norfolk,	.	Lawful and in proper form.
July 30,	New York,	.	Timothy J. O'Leary,	.	.	.	Assault with intent to murder,	.	Worcester,	.	Lawful and in proper form.
July 31,	Pennsylvania,	.	Manug Gamejian,	.	.	.	Larceny,	.	Essex,	.	Lawful and in proper form.
Aug. 14,	New York,	.	James McCabe,	.	.	.	Larceny,	.	Suffolk,	.	Lawful and in proper form.
Aug. 17,	Maryland,	.	Avood L. Gould,	.	.	.	Larceny,	.	Suffolk,	.	Lawful and in proper form.
Aug. 22,	New York,	.	George LaFlame,	.	.	.	Assault with a dangerous weapon,	.	Hampden,	.	Lawful and in proper form.

Date of Reference.	State or Country upon whose Executive Requisition was made.	Name of Fugitive.	Crime charged.	Venue of Prosecution.	Report.
1906.					
Sept. 10,	Illinois, . . .	John G. Clark, . . .	Larceny, . . .	Suffolk, . . .	Lawful and in proper form.
Sept. 12,	New York, . . .	Edward Harding and Anna Harding, . . .	Larceny, . . .	Suffolk, . . .	Lawful and in proper form.
Sept. 26,	Rhode Island, . . .	Mathew H. Scott, <i>alias</i> , . . .	Larceny, . . .	Bristol, . . .	Lawful and in proper form.
Oct. 3,	New York, . . .	John Carroll, . . .	Breaking and entering, . . .	Suffolk, . . .	Lawful and in proper form.
Oct. 5,	Vermont, . . .	William J. Watson, . . .	Adultery, . . .	Plymouth, . . .	Lawful and in proper form.
Oct. 5,	Vermont, . . .	Mary F. Duffey and Mary Watson, . . .	Lewd and lascivious cohabitation, . . .	Plymouth, . . .	Lawful and in proper form.
Oct. 9	New York, . . .	Cornelius Moriarty, John Griffin and Charles McAdams, . . .	Robbery, . . .	Suffolk, . . .	Lawful and in proper form.
Oct. 16,	Government of Great Britain, . . .	Reuben Simmons, . . .	Breaking and entering, . . .	Prison Commissioners, Norfolk, . . .	Lawful and in proper form.
Oct. 29,	New York, . . .	Louis P. Ripley, . . .	Larceny, . . .	Norfolk, . . .	Lawful and in proper form.
Nov. 3,	New York, . . .	Edward Whalen, . . .	Larceny, . . .	Suffolk, . . .	Lawful and in proper form.
Nov. 16,	New York, . . .	Lester J. Brennan, . . .	Larceny, . . .	Suffolk, . . .	Lawful and in proper form.
Dec. 6,	Montana, . . .	Arthur H. Buck, . . .	Larceny, . . .	Suffolk, . . .	Lawful and in proper form.
Dec. 11,	Maine, . . .	Winfried D. Berry, . . .	Assault and battery, . . .	Norfolk, . . .	Lawful and in proper form.
Dec. 13,	New Jersey, . . .	Carmine Comforti, . . .	Assault with intent to murder, . . .	Norfolk, . . .	Lawful and in proper form.
Dec. 21,	Secretary of State of the United States, . . .	Giuseppe Malavio, . . .	Murder, . . .	Suffolk, . . .	Lawful and in proper form.
Dec. 28,	Maine, . . .	Charles L. Macurda, . . .	Obtaining goods under false pretences, . . .	Suffolk, . . .	Lawful and in proper form.

The following requisitions upon His Excellency the Governor for the surrender of fugitives from the justice of other States have been referred by him to this department during the year ending Dec. 31, 1906, for examination and report thereon : —

Date of Reference.	State making the Requisition.	Name of Fugitive.	Crime charged.	Report.
1906.				
Jan. 15,	Vermont, . . .	James G. Hildreth, . . .	Forgery, . . .	Lawful and in proper form.
Feb. 10,	New York, . . .	Henry Scott, . . .	Forgery and grand larceny, . . .	Lawful and in proper form.
March 9,	Rhode Island, . . .	William Clifford, . . .	Larceny, . . .	Lawful and in proper form.
March 26,	Pennsylvania, . . .	William R. Brown, . . .	Conspiracy, . . .	Lawful and in proper form.
March 29,	Rhode Island, . . .	Jesse Walkden, <i>alias</i> , . . .	Assault with dangerous weapon, . . .	Lawful and in proper form.
March 30	Maine, . . .	Ruth Mills, . . .	Cheating and larceny, . . .	Lawful and in proper form.
April 4,	Pennsylvania, . . .	Nachman Heller, . . .	Desertion of children and neglect to maintain, . . .	Lawful and in proper form.
May 23,	Vermont, . . .	A. P. Johnson, . . .	— . . .	Lawful and in proper form.
July 14,	Pennsylvania, . . .	Charles Wagner, . . .	Larceny, . . .	Lawful and in proper form.
July 17,	Louisiana, . . .	Ben Labit, . . .	Grand larceny, . . .	Lawful and in proper form.
July 27	Vermont, . . .	Arthur J. Caisey, . . .	Perjury, . . .	Lawful and in proper form.
Aug. 8,	New York, . . .	George Forsythe and Mary C. McCormick, . . .	Larceny, . . .	Lawful and in proper form.
Aug. 28,	Maryland, . . .	Thomas Owens, . . .	Larceny and receiving stolen goods, . . .	Lawful and in proper form.
Aug. 31,	New York, . . .	Frederick P. Williard, . . .	Grand larceny, second degree, . . .	Lawful and in proper form.

Date of Reference.	State making the Requisition.	Name of Fugitive.	Crime charged.	Report.
1906.				
Sept. 19,	Vermont, . . .	Frank R. Leavitt, . . .	Embezzlement, . . .	Lawful and in proper form.
Oct. 11,	New York, . . .	John Mack, . . .	Manslaughter, second degree, . . .	Lawful and in proper form.
Nov. 20,	New Jersey, . . .	James Millett, . . .	Desertion, . . .	Lawful and in proper form.
Dec. 5,	Connecticut, . . .	John France, . . .	Bigamy, . . .	Lawful and in proper form.
Dec. 13,	New York, . . .	John H. Longley, . . .	Assault, second degree, . . .	Lawful and in proper form.
Dec. 19,	Connecticut, . . .	Andrew Copanegro, . . .	Robbery, . . .	Lawful and in proper form.
Dec. 26,	Illinois, . . .	Stephen Charles Lawrence, . . .	Confidence game, . . .	Lawful and in proper form.

RULES OF PRACTICE

IN INTERSTATE RENDITION.

Every application to the Governor for a requisition upon the executive authority of any other State or Territory, for the delivery up and return of any offender who has fled from the justice of this Commonwealth, must be made by the district or prosecuting attorney for the county or district in which the offence was committed, and must be in duplicate original papers, or certified copies thereof.

The following must appear by the certificate of the district or prosecuting attorney :—

(a) The full name of the person for whom extradition is asked, together with the name of the agent proposed, to be properly spelled.

(b) That, in his opinion, the ends of public justice require that the alleged criminal be brought to this Commonwealth for trial, at the public expense.

(c) That he believes he has sufficient evidence to secure the conviction of the fugitive.

(d) That the person named as agent is a proper person, and that he has no private interest in the arrest of the fugitive.

(e) If there has been any former application for a requisition for the same person, growing out of the same transaction, it must be so stated, with an explanation of the reasons for a second request, together with the date of such application, as near as may be.

(f) If the fugitive is known to be under either civil or criminal arrest in the State or Territory to which he is alleged to have fled, the fact of such arrest and the nature of the proceedings on which it is based must be stated.

(g) That the application is not made for the purpose of enforcing the collection of a debt, or for any private purpose whatever; and that, if the requisition applied for be granted, the criminal proceedings shall not be used for any of said objects.

(h) The nature of the crime charged, with a reference, when practicable, to the particular statute defining and punishing the same.

(i) If the offence charged is not of recent occurrence, a satisfactory reason must be given for the delay in making the application.

1. In all cases of fraud, false pretences, embezzlement or forgery, when made a crime by the common law, or any penal code or statute, the affidavit of the principal complaining witness or informant, that the application is made in good faith, for the sole purpose of punishing the accused, and that he does not desire or expect to use the prosecution for the purpose of collecting a debt, or for any private purpose, and will not directly or indirectly use the same for any of said purposes, shall be required, or a sufficient reason given for the absence of such affidavit.

2. Proof by affidavit of facts and circumstances satisfying the Executive that the alleged criminal has fled from the justice of the State, and is in the State on whose Executive the demand is requested to be made, must be given. The fact that the alleged criminal was in the State where the alleged crime was committed at the time of the commission thereof, and is found in the State upon which the requisition was made, shall be sufficient evidence, in the absence of other proof, that he is a fugitive from justice.

3. If an indictment has been found, certified copies, in duplicate, must accompany the application.

4. If an indictment has not been found by a grand jury, the facts and circumstances showing the commission of the crime charged, and that the accused perpetrated the same, must be shown by affidavits taken before a magistrate. (A notary public is not a magistrate within the meaning of the statutes.) It must also be shown that a complaint has been made, copies of which must accompany the requisition, such complaint to be accompanied by affidavits to the facts constituting the offence charged by persons having actual knowledge thereof, and that a warrant has been issued, and duplicate certified copies of the same, together with the returns thereto, if any, must be furnished upon an application.

5. The official character of the officer taking the affidavits or depositions, and of the officer who issued the warrant, must be duly certified.

6. Upon the renewal of an application, — for example, on the ground that the fugitive has fled to another State, not having been found in the State on which the first was granted, — new or certified copies of papers, in conformity with the above rules, must be furnished.

7. In the case of any person who has been convicted of any crime, and escapes after conviction, or while serving his sentence, the application may be made by the jailer, sheriff, or other officer having him in custody, and shall be accompanied by certified copies of the indictment or information, record of conviction and sentence upon which the person is held, with the affidavit of such person having him in custody, showing such escape, with the circumstances attending the same.

8. No requisition will be made for the extradition of any fugitive except in compliance with these rules.

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